

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period January 1, 2006 through March 31, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Sheckell	Steven F.	SFS	Partner	1/3/2006	Attended Delphi team audit planning meeting.	4.9			A1
Aquino	Heather	HRA	Client	1/4/2006	Attend Delphi Planning Meeting with team.	5.4			A1
			Serving Associate						
Aquino	Heather	HRA	Client	1/4/2006	Preparation of email to team regarding Delphi Audit Teams Schedule.	0.1			A1
			Serving Associate						
Aquino	Heather	HRA	Client	1/4/2006	Preparation of ERP analysis for Delphi Administrative Engagement Code per S. Sheckell.	0.8			A1
			Serving Associate						
Aquino	Heather	HRA	Client	1/4/2006	Correspondence with J. Simpson and S. Sheckell regarding example int'l meeting template.	0.3			A1
			Serving Associate						
Aquino	Heather	HRA	Client	1/4/2006	Preparation of email to team regarding Delphi Planning Meeting - February 28th Availability.	0.1			A1
			Serving Associate						
Asher	Kevin F.	KFA	Partner	1/4/2006	Attended Delphi team audit planning meeting.	3.9			A1
Boehm	Michael J.	MJB	Manager	1/4/2006	Attended planning meeting for Delphi Corporation 2006 audit. Discussed audit scoping, timing, staffing, etc.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2006	2006 Audit multi-location scoping analysis preparation.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2006	Internal planning meeting to discuss key action items related to auditor transition, 1st qtr SAS 100 review and overall engagement planning.	4.1			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2006	Discussions with Hatzfeld and Pagac regarding planning activities for Delphi	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2006	Initial audit planning meeting	2.8			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2006	Planning meeting with 404 team	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/4/2006	Attend planning meeting for the Delphi engagement.	4.5			A1
Pagac	Matthew M.	MMP	Manager	1/4/2006	Delphi Planning Meeting	4.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	1/4/2006	Additional discussions with team on Delphi Timing and Scoping	2.6			A1
Pagac	Matthew M.	MMP	Manager	1/4/2006	Discussions with M. Hatzfeld and J. Henning on Delphi Planning	2.6			A1
Pagac	Matthew M.	MMP	Manager	1/4/2006	Discussions with A. Kulikowski on Delphi Scoping and review of files	0.4			A1
Sheckell	Steven F.	SFS	Partner	1/4/2006	Analysis of fees for 2006 audit of Delphi	2.1			A1
Sheckell	Steven F.	SFS	Partner	1/4/2006	Delphi team meeting	6.8			A1
Simpson	Jamie	JS	Senior Manager	1/4/2006	Preparation of audit staffing template for 2005 audit.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/4/2006	Preparation of Delphi audit planning meeting agenda and materials.	7.2			A1
Tanner	Andrew J.	AJT	Senior Manager	1/4/2006	Development of Projected Application Scope document for IT audit	3.1			A1
Tanner	Andrew J.	AJT	Senior Manager	1/4/2006	Development of Estimated Hours / Fees for IT audit	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2006	Correspondence with J. Hasse regarding Audit Engagement Team information.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/5/2006	Discussion with S. Sheckell regarding audit planning	1.1			A1
Pagac	Matthew M.	MMP	Manager	1/5/2006	Scoping discussions with M. Hatzfeld.	0.6			A1
Pagac	Matthew M.	MMP	Manager	1/5/2006	Review prior year Delphi Scoping Files and Initial Work on Current Year Scoping	4.0			A1
Pagac	Matthew M.	MMP	Manager	1/5/2006	Delphi Scoping meeting with A. Kulikowski and D. Bayles.	1.8			A1
Sheckell	Steven F.	SFS	Partner	1/5/2006	Discussions with K. Asher regarding audit planning	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Discussion with S. Kettlewell regarding Delphi tax pre-approvals.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Time spent responding to international emails for Delphi pre-approvals.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Preparation of audit planning meeting agendas for Corporate and divisional meetings.	4.1			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Preparation of listing of international countries in which Delphi operates for D. Masteller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Begin preparation of Delphi contact list per J. Simpson.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Preparation of Audit Planning Meeting presentations pe J. Simpson.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Correspondence with team and J. Cowie regarding Delphi Audit Engagement Team Information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Correspondence with L. Justice regarding Delphi Planning Meeting - February 28th Availability for J. Henning.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2006	Preparation of draft SAS 100 review program, client planning meeting agenda and workpaper documentation related to firm's initial audit procedures requirements.	7.9			A1
Pagac	Matthew M.	MMP	Manager	1/6/2006	Review and respond to Delphi related emails	0.8			A1
Sheckell	Steven F.	SFS	Partner	1/6/2006	Review of international communication regarding Q1 procedures	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/6/2006	Attend Delphi audit team planning meeting on 1/4	6.9			A1
Simpson	Jamie	JS	Senior Manager	1/6/2006	Preparation for Delphi audit planning meeting on 1/4	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2006	Correspondence with G. Curry regarding Delphi Space.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2006	Correspondence with J. Cowie regarding Serial Numbers for engagement team information.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/9/2006	Audit planning discussions with S. Sheckell	1.2			A1
Pagac	Matthew M.	MMP	Manager	1/9/2006	Discussions and research for Delphi Scoping	3.2			A1
Sheckell	Steven F.	SFS	Partner	1/9/2006	Audit planning discussions with K. Asher, etc.	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/9/2006	Finalization of Delphi audit staffing and updates to EPT.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/9/2006	Preparation of Delphi Initial International communication.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/9/2006	Discussion with M. Pagac on Delphi audit scoping analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Discussion with J. Simpson regarding family tree process.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Correspondence with J. Rossie regarding Delphi Client Contacts.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Additional correspondence with J. Hasse regarding Audit Engagement Team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Correspondence with team regarding Delphi Conference Call - Planning Meeting Agendas.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Revisions to Planning Meeting Agendas; including preparation of new agenda per J. Simpson.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Correspondence with J. Hasse regarding Serial Number for audit team information per J. Hasse.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Preparation of spreadsheet containing Audit Engagement Team information per J. Hasse, forward accordingly.	0.9			A1
Asher	Kevin F.	KFA	Partner	1/10/2006	Review of international communication regarding Q1 procedures	0.8			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2006	Audit Planning meeting preparation	2.2			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2006	Discussion with company re: contract administration process for 2006	0.9			A1
Pagac	Matthew M.	MMP	Manager	1/10/2006	Time spent updating 2006 Scoping Document	1.4			A1
Pagac	Matthew M.	MMP	Manager	1/10/2006	Delphi team conf. call to discuss planning mtgs and scoping	1.9			A1
Pagac	Matthew M.	MMP	Manager	1/10/2006	Perform Preliminary Scoping Work	4.0			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Discussion with company re: contract administration process for 2006	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Conf. call with S. Sheckell, J. Henning, M. Hatzfeld, A. Krabill and M. Pagac to discuss planning mtg agendas and scoping.	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Review of agendas for planning meetings	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Review of international communication regarding Q1 procedures	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Discussion with S. Sheckell regarding 2006 audit fees.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Preparation of initial international communication.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Preparation of mtg agendas for corp and divisional planning mtgs.	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Conf. call with S. Sheckell, J. Henning, M. Hatzfeld, A. Krabill and M. Pagac to discuss planning mtg agendas and scoping.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Revisions to International appendices per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Correspondence with J. Hasse regarding February 6th logistics, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Correspondence with J. Simpson regarding Revised Delphi scoping; format and print documentation accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Correspondence with C. Waligorski and J. Simpson regarding Traction - The E&Y Automotive Report list.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Preparation of contact list including domestic E&Y, Int'l E&Y and Delphi, including research for int'l information.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	1/11/2006	Audit Planning Meeting with L. Marion	1.3			A1
Henning	Jeffrey M.	JMH	Partner	1/11/2006	Audit Planning Meeting with D. Bayles	0.9			A1
Pagac	Matthew M.	MMP	Manager	1/11/2006	Review Scoping Emails and Document	0.3			A1
Pagac	Matthew M.	MMP	Manager	1/11/2006	Discussion with J. Henning on Delphi Planning	0.4			A1
Sheckell	Steven F.	SFS	Partner	1/11/2006	Planning meeting with D. Bayles	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/11/2006	Planning meetings with L. Marion	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/11/2006	International scope and planning meetings	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Preparation of initial international instructions.	2.7			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Discussion with H. Aquino on Delphi engagement letters.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Review of audit scope analysis and agendas for planning meetings.	2.2			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Discussion with H. Aquino on Delphi family tree validation process.	0.4			A1
Asher	Kevin F.	KFA	Partner	1/12/2006	Discussions with S. Sheckell regarding audit planning	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2006	Review of 2004 10K and 1st/2nd qtr 2005 10Q's.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	1/12/2006	Call with Derek re: Internal Audit Plan	0.7			A1
Pagac	Matthew M.	MMP	Manager	1/12/2006	Scoping Meeting with A. Kulikowski .	2.2			A1
Pagac	Matthew M.	MMP	Manager	1/12/2006	Preparation for scoping meeting with A. Kulikowski	0.6			A1
Sheckell	Steven F.	SFS	Partner	1/12/2006	Discussions with team regarding audit planning	2.6			A1
Simpson	Jamie	JS	Senior Manager	1/12/2006	Discussion with A. Krabill on audit status.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	1/12/2006	Discussion with A. Ventimiglia regarding Delphi staffing.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/12/2006	Conference call with D. Kolano to discuss audit transition/Q1/404.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/12/2006	Preparation of initial audit instructions for Delphi international teams.	1.5			A1
Aquino	Heather	HRA	Client Serving Associate	1/13/2006	Coordination of Delphi Audit Coordination/Status meeting per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/13/2006	Finalization of DRAFT - Delphi Audit Transition Instructions - 2006 Audit per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/13/2006	Discussions with J. Simpson, S. Kettlewell and D. Kelley regarding DRAFT - Delphi Audit Transition Instructions - 2006 Audit (pre-approval schedule).	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/13/2006	Review of 2004 10K and 1st/2nd qtr 2005 10Q's.	2.3			A1
Pagac	Matthew M.	MMP	Manager	1/13/2006	Delphi discussions with S. Sheckell and J. Henning, review Scoping Document accordingly.	0.6			A1
Sheckell	Steven F.	SFS	Partner	1/13/2006	Discussions with team regarding audit scope	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/13/2006	Discussion with M. Rothmund regarding role on Delphi audit.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/13/2006	Discussion with H. Aquino regarding Delphi audit instructions.	0.2			A1
Tanner	Andrew J.	AJT	Senior Manager	1/13/2006	Development of Estimated Hours / Fees for IT audit	2.1			A1
Sheckell	Steven F.	SFS	Partner	1/14/2006	Review international correspondence	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2006	Various revisions to Delphi Audit Transition Instructions - 2006 Audit per team.	1.4			A1
Asher	Kevin F.	KFA	Partner	1/16/2006	Discussions with team regarding audit scope	1.3			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2006	Review of interoffice transition instructions	1.1			A1
Pagac	Matthew M.	MMP	Manager	1/16/2006	Send email regarding audit planning vs. audit advisory services & staffing.	0.2			A1
Sheckell	Steven F.	SFS	Partner	1/16/2006	Review of International correspondence	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/16/2006	Review audit scoping templates	1.8			A1
Sheckell	Steven F.	SFS	Partner	1/16/2006	Review planning correspondence for audit	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with J. Simpson regarding Delphi Agendas	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with J. Simpson regarding International Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with J. Simpson and C. Tosto regarding Delphi Pre-Approval Template	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Revise Delphi Audit Transition Instructions - 2006 Audit per J. Simpson, forward and correspondence accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with L. Justice and J. Simpson regarding Delphi Planning Meeting - February 28th Availability for J. Henning.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/17/2006	Review planning documents	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/17/2006	Planning meetings and agendas - regional FD's	0.8			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Planning Meeting	1.6			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Work on scoping - update based on allied numbers	3.3			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Staffing discussion - review and respond to planning emails.	0.7			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Review MTC Scoping File and Discussion with M. Wenner..	0.4			A1
Sheckell	Steven F.	SFS	Partner	1/17/2006	Review planning documents	2.2			A1
Sheckell	Steven F.	SFS	Partner	1/17/2006	Draft various correspondence regarding 2006 audits	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Updating EY contact list for T. Bishop of Delphi.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with M. Pagac on audit staffing and scope.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Coordination of int'l planning conf. calls with EY teams.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Time responding to Luxembourg on 2006 pre-approvals/process.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with H. Aquino on initial audit instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Preparation of planning mtg agenda.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with C. Tosto on pre-approval process/Luxembourg.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Time spent updating initial audit instructions to international teams.	1.5			A1

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Simpson	Jamie	JS	Senior Manager	1/17/2006	Meeting with J. Henning, K. Asher, S. Sheckell and M. Pagac on audit status updates.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Responding to staffing inquiries/conflicts for Delphi from staffing team.	2.5			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Conference call with M. Mazzeo regarding initial audit procedures/Q1 procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with S. Sheckell on 2006 audit responsibilities/timing of planning mtgs with Division FD's.	0.5			A1
Asher	Kevin F.	KFA	Partner	1/18/2006	Discussions with team regarding audit planning	0.9			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Discussion with A. Kulikowski on Scoping	0.2			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Prepare 2006 Preliminary Scoping	3.7			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Discussion with J. Simpson on Staffing	0.7			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Discussion with A. Tanner on TSRS Contacts	0.1			A1
Sheckell	Steven F.	SFS	Partner	1/18/2006	Review fee and other planning matters	2.1			A1
Sheckell	Steven F.	SFS	Partner	1/18/2006	Review correspondence with international locations for 2006 audit	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Updates to Delphi 2006 audit staffing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Time responding to Delphi international emails.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Preparation of preliminary E&Y tax contact list.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Discussion with M. Pagac on audit scoping analysis.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Discussion with E.R. Simpson regarding her role on Delphi.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Preparation of email to Delphi Divisional FD's on Q1 procedures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Coordination of Delphi international initial audit procedure conf. calls.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Preparation/changes to initial audit procedures email to E&Y int'l teams.	0.7			A1
Wardrobe	Peter J.	PJW	Senior	1/18/2006	Planning for 2006 TSRS audit procedures.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2006	Correspondence with K. Fisher and J. Simpson regarding Quickplace.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2006	Correspondence with J. Simpson regarding Delphi Agendas; update accordingly.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	1/19/2006	Preparation of package of E&Y Audit Transition Instructions - 2006 Audit per J. Simpson for conference call.	0.3			A1
Sheckell	Steven F.	SFS	Partner	1/19/2006	Research various independence matters	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/19/2006	International introductory calls	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/19/2006	Preparation for company planning meetings	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Time spent researching Delphi independence questions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Discussions with M. Martin and S. Sheckell on Delphi independence questions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Divisional FD conf. call coordination.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Review of Delphi audit scoping analysis.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Discussion with W. Tilotti at Delphi on EY online.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Conf. call with Brazil team to discuss initial audit procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Discussion with France team to discuss initial audit procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Coordination of Delphi int'l team conf. calls to discuss initial audit procedures.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Time spent responding to international email inquiries from E&Y audit teams on Delphi.	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	1/19/2006	Development and review of scoping/ resourcing document	1.1			A1
Wardrobe	Peter J.	PJW	Senior	1/19/2006	Planning for 2006 TSRS audit procedures.	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/20/2006	Create Mexico entity list per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/20/2006	Correspondence with J. Simpson regarding Quickplace vs. gETD.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/20/2006	Discuss Asia and Europe audit planning meeting agendas with J. Simpson.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/20/2006	Discussion with S. Sheckell regarding audit planning	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/20/2006	Preliminary 2006 scoping by division (domestic/international), by trial balance	9.7			A1
Sheckell	Steven F.	SFS	Partner	1/20/2006	Coordination with international offices	2.9			A1

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Simpson	Jamie	JS	Senior Manager	1/20/2006	Preparation of Regional conf. call agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Review of Delphi partners/mgrs for conflicts with other engagements.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Conf. call with Mexico to discuss initial audit procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Discussion with A. Ventimiglia regarding Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Conf. call with Poland team to discuss initial audit procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Conf. call with Germany team to discuss initial audit procedures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Discussion with A. Krabill on Quickplace and initial audit procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Preparation of summaries for our int'l teams with local financial information.	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Time responding to international emails from E&Y teams regarding scope/timing.	1.5			A1
Izzo	Tamara H.	THI	Partner	1/23/2006	Review planning documentation for discussion in IT Kick-off Meeting and provide feedback	3.4			A1
Sheckell	Steven F.	SFS	Partner	1/23/2006	Planning for 1st quarter review	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	1/23/2006	Meeting with J. Piazza and T. Bomberski to begin audit planning (plan, timing)	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	1/23/2006	Meeting with T. Bomberski, B. Garvey, and M. Bentley to discuss audit approaches for 2006	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/24/2006	International conference calls	3.8			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	International coordination.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Preparation of agenda for Regional FD conf. calls	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Discussion with S. Sheckell on Delphi consents/waivers.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with China to discuss initial audit procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with Austria to discuss initial audit procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with S. Korea to discuss initial audit procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with Czech Republic regarding initial audit procedures.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with sr. mgr on Allergen to discuss initial audit procedures and Q1 procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Preparation of Delphi Austria summary of legal entities and financial info for EY Austria.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Discussion with D. Masteller regarding Hungary audit codes and preparation of email to Hungary team.	0.5			A1
Wardrope	Peter J.	PJW	Senior	1/24/2006	Preparation of planning documentation and staffing of engagement for 2006.	1.8			A1
Wardrope	Peter J.	PJW	Senior	1/24/2006	Assembly of audit programs for technologies in use at Delphi in preparation for 2006 audit procedures.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2006	Updates to Delphi Regional agendas; correspondence with J. Simpson accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2006	Preparation of list for Traction - The E&Y Automotive Report per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2006	Coordination of availability of Delphi Divisional Kick-Off Meetings per J. Simpson, correspondence with accordingly.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2006	Internal planning/scoping meeting.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2006	Identification of and correspondence with international team members.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2006	Review of partner biographies.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	1/25/2006	Planning meeting prep - Asia call	0.7			A1
Pagac	Matthew M.	MMP	Manager	1/25/2006	Review scoping, correspondence and discussion of staffing.	0.8			A1
Sheckell	Steven F.	SFS	Partner	1/25/2006	Planning for international calls	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/25/2006	Review of undertaking/consents drafted by Delphi.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/25/2006	Discussion with S. Sheckell and K. Asher on undertakings/consents.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/25/2006	Coordination of Delphi Divisional /regional planning meetings.	2.5			A1
Steih	Paul W.	PWS	Partner	1/25/2006	Independence issues follow-up.	2.0			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2006	Preparation of emails regarding Delphi contact list information per J. Simpson.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/26/2006	International planning calls	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/26/2006	International planning calls	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/26/2006	Preparation for conf call with J. Enzor.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/26/2006	Coordination of Delphi divisional planning mtgs.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/26/2006	Conf. call with J. Enzor to discuss audit planning.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/26/2006	Discussion with K. Asher and S. Sheckell on Delphi planning.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/26/2006	Preparation of email to J. Enzor summarizing conf. call.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/27/2006	Preparation of Asia contact list per J. Simpson; forward accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/27/2006	Updates to contact list per incoming emails from international locations.	0.7			A1
Sheckell	Steven F.	SFS	Partner	1/27/2006	International conference call to discuss Delphi UK audit	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/27/2006	Coordination of planning meetings with Delphi	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/27/2006	Conf. call with the UK to discuss initial audit procedures.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2006	Update Delphi Contact Information per incoming emails.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2006	Summarization of business, accounting and auditing risks based upon review of 2004 10K.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2006	Review of proposal document.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2006	Internal planning meetings.	2.1			A1
Pagac	Matthew M.	MMP	Manager	1/30/2006	Prepare scoping discussion agenda	0.9			A1
Pagac	Matthew M.	MMP	Manager	1/30/2006	Review and Revise Scoping Document	1.3			A1
Pagac	Matthew M.	MMP	Manager	1/30/2006	Scoping Discussion with Team Members	1.3			A1
Pagac	Matthew M.	MMP	Manager	1/30/2006	Discussion of Scoping document with J. Simpson	0.3			A1
Pagac	Matthew M.	MMP	Manager	1/30/2006	Discussion with A. Kulikowski and correspondence on Scoping	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/30/2006	Conf. call with team to discuss Delphi I/C scoping	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/30/2006	Discussion with M. Pagac regarding Delphi scoping analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/31/2006	Correspondence with J. Hasse and G. Curry regarding 2/6/06 set-up details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/31/2006	Various correspondence with J. Simpson regarding Delphi February/March Meeting Schedule; update accordingly.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2006	Research of company background.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2006	Review of company web-site.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2006	Review of 2005 8K filings.	3.7			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2006	Conf. call with D. Bayles re: 404 planning	0.6			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2006	Conf call with J. Simpson/S. Sheckell re: D. Bayles meeting	0.4			A1
Pagac	Matthew M.	MMP	Manager	1/31/2006	Meeting Preparation	0.4			A1
Pagac	Matthew M.	MMP	Manager	1/31/2006	Post meeting discussion with J. Henning	0.3			A1
Pagac	Matthew M.	MMP	Manager	1/31/2006	Meeting with David Bayles and A. Kulikowski re scoping.	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Coordination of divisional planning meetings.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Discussion with S. Sheckell regarding scope meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Meeting with A. Kulikowski and D. Bayles to discuss 2006 I/C scope.	2.5			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Discussion with S. Sheckell and J. Henning regarding Delphi I/C scope analysis.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Review ARM's for all individuals staffed per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Correspondence with team regarding Delphi TSRS Meeting - February 13th.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Correspondence with J. Hasse and G. Curry regarding 2/6/06 set-up details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Preparation of email regarding Delphi Planning/Training Event - *Save the Date*.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Various correspondence regarding Delphi February/March Meeting Schedule; update accordingly.	0.8			A1
Asher	Kevin F.	KFA	Partner	2/1/2006	Discussions with team regarding audit planning	1.7			A1
Asher	Kevin F.	KFA	Partner	2/1/2006	Discussion with S. Shekell and J. Simpson regarding consents/waivers	1.1			A1
Asher	Kevin F.	KFA	Partner	2/1/2006	Conf. call with Regional FD F. Deguelldre to discuss audit planning.	1.3			A1
Pacella	Shannon M.	SMP	Manager	2/1/2006	Review IT SOX framework	2.9			A1
Pagac	Matthew M.	MMP	Manager	2/1/2006	Staffing Discussions with Rontal, N. Miller and J. Simpson and best practices with A. Kulikowski.	1.1			A1
Shekell	Steven F.	SFS	Partner	2/1/2006	Planning meetings with team to discuss various issues	2.7			A1
Shekell	Steven F.	SFS	Partner	2/1/2006	Conference call with Delphi Europe to discuss audit plan and scope	1.3			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Coordination of Delphi divisional planning mtgs.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Discussion with A. Krabill on planning mtg dates.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Discussion with S. Shekell and K. Asher regarding audit scope.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Discussion with S. Shekell and K. Asher regarding consents/waivers.	1.0			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Conf. call with Regional FD F. Deguelldre to discuss audit planning.	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	2/1/2006	Development of Estimated Hours / Fees for IT audit	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/1/2006	Alignment of resources to (local and international) to IT audit plan	1.4			A1
Wardrobe	Peter J.	PJW	Senior	2/1/2006	Delphi planning session for 2006 audit	2.9			A1
Wardrobe	Peter J.	PJW	Senior	2/1/2006	Preparation of 2006 audit planning materials	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/2/2006	Correspondence with team regarding Delphi TSRS Meeting - February 13th.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/2/2006	Correspondence with team regarding Delphi Planning/Training Event - *Save the Date*.	0.2			A1
Pacella	Shannon M.	SMP	Manager	2/2/2006	Prepare meeting materials for SOX IT kickoff	1.6			A1
Shekell	Steven F.	SFS	Partner	2/2/2006	International coordination regarding various services	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/2/2006	Coordination of divisional planning mtgs.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2006	Review of Delphi staffing and teams for Q1 procedures.	2.0			A1
Stille	Mark Jacob	MJS	Staff	2/2/2006	Time spent on scope comparison of E&Y testing locations (applications) to CAS testing.	2.0			A1
Tanner	Andrew J.	AJT	Senior Manager	2/2/2006	Development of IT walkthrough guidelines for international resources	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	2/2/2006	Development of Projected Application Scope document for IT audit (global locations)	1.9			A1
Wardrobe	Peter J.	PJW	Senior	2/2/2006	Preparation of 2006 audit planning materials	3.7			A1
Wardrobe	Peter J.	PJW	Senior	2/2/2006	Internal team coordination meeting for 2006 audit	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/3/2006	Revisions to Delphi meeting schedule, forward accordingly per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/3/2006	Correspondence with S. Jackson and J. Simpson regarding technology meeting.	0.7			A1
Izzo	Tamara H.	THI	Partner	2/3/2006	Attend SOX IT kick off meeting	5.6			A1
Pacella	Shannon M.	SMP	Manager	2/3/2006	Review IT SOX framework	4.4			A1
Sheckell	Steven F.	SFS	Partner	2/3/2006	Attend IT meeting at Delphi	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/3/2006	Coordination of Delphi Divisional planning mtgs	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	2/3/2006	Development of IT walkthrough procedures	3.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/3/2006	Development of IT Sampling Procedure for Delphi audit	2.6			A1
Wardrobe	Peter J.	PJW	Senior	2/3/2006	Planning session debrief	1.6			A1
Wardrobe	Peter J.	PJW	Senior	2/3/2006	Delphi 2006 planning session with Delphi management	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2006	Meeting at Delphi regarding security badge, introduction and IT matters.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2006	Correspondence with A. Krabill regarding Delphi slides; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2006	Correspondence with J. Hasse regarding meeting on February 9th, network access, etc.	0.2			A1
Schaffert	Glen A.	GAS	Partner	2/6/2006	Review of draft consents/waivers related to section 102 and 106	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	2/6/2006	Review planning material	1.2			A1
Wardrope	Peter J.	PJW	Senior	2/6/2006	Preparation of E&Y audit communication documents for Delphi management to distribute to site assessors an reviewers.	3.4			A1
Wardrope	Peter J.	PJW	Senior	2/6/2006	Preparation of Delphi 2006 audit planning materials including scope document, budget, staffing assignments, communication with international E&Y teams.	5.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Correspondence with A. Krabill regarding Delphi Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Correspondence with M. Pagac regarding Delphi Meeting Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Various correspondence with J. Hasse regarding meeting on February 9th.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Various correspondence with P. Wardrope regarding Delphi Work Room, network access, etc.	0.3			A1
Pacella	Shannon M.	SMP	Manager	2/7/2006	Review Mgmt's SOX Control Framework	2.1			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with M. Hatzfeld re procedures memo	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion regarding staffing with Karen & Jamie	0.5			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with A. Kulikowski re: sig def & framework	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with D. Bayles - Sig deficiencies	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Review of Delphi Framework and summarization of comments	1.3			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Research PCAOB & Significant Deficiencies for Delph - Discussion with Jeff and D. Bayles	2.6			A1
Tanner	Andrew J.	AJT	Senior Manager	2/7/2006	Alignment of resources to IT plan	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	2/7/2006	Review of Delphi Control Framework	3.5			A1
Tanner	Andrew J.	AJT	Senior Manager	2/7/2006	Development/review of Delphi Scope/ Timing	2.7			A1
Wardrope	Peter J.	PJW	Senior	2/7/2006	Preparation of E&Y audit communication documents for Delphi management to distribute to site assessors an reviewers.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrope	Peter J.	PJW	Senior	2/7/2006	Preparation of Delphi 2006 audit planning materials including scope document, budget, staffing assignments, communication with international E&Y teams.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Correspondence with J. Simpson regarding Conference Call with the CBK re Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Revisions to Delphi Meeting Schedule; correspondence with J. Simpson accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Various coordination of network and security access for TSRS and audit individuals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Correspondence with J. Simpson regarding Delphi TSRS Meeting - February 13th location.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Preparation of email to team regarding Delphi Audit Engagement Team Information for security and network access.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2006	Research of company background.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2006	Review of company web-site.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2006	Review of 2005 8K filings.	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/8/2006	Review planning documentation	1.4			A1
Pacella	Shannon M.	SMP	Manager	2/8/2006	Provide mgmt feedback on SOX control framework	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Review Delphi related emails	0.5			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Preparation of Initial Review Procedures Memo	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Prepare the Initial Review Procedures Memo	2.2			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Staffing/Planning discussion with J. Simpson	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Prepare the Initial Review Procedures Memorandum	2.7			A1
Sheckell	Steven F.	SFS	Partner	2/8/2006	Meeting with tax department for planning	1.8			A1
Simpson	Jamie	JS	Senior Manager	2/8/2006	Time spent responding to emails from E&Y international teams re: Delphi	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/8/2006	Review of initial audit procedures memo.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/8/2006	Preparation of email to international statutory locations.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/8/2006	Preparation of agenda for planning mtgs with L. Marion and Divisional FD's on 2/9.	1.0			A1
Tanner	Andrew J.	AJT	Senior Manager	2/8/2006	Development/review of IT walkthrough plans	2.8			A1
Tanner	Andrew J.	AJT	Senior Manager	2/8/2006	Alignment of resources to Delphi IT workplan	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/8/2006	Meeting with S. Kihn and J. Erickson regarding 109 process, discuss discrete items, etr process with foreign entities	2.0			A1
Wardrope	Peter J.	PJW	Senior	2/8/2006	Preparation of E&Y audit communication documents for Delphi management to distribute to site assessors an reviewers.	3.1			A1
Wardrope	Peter J.	PJW	Senior	2/8/2006	Preparation of Delphi 2006 audit planning materials including scope document and communication with international E&Y teams.	3.2			A1
Wardrope	Peter J.	PJW	Senior	2/8/2006	Review of TSRS team staffing requirements and budget	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Correspondence with J. Simpson regarding Fax and Printer(s) for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Correspondence with K. Fisher regarding IT matters concerning new team at Delphi.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Various coordination of network and security access for TSRS and audit individuals.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Preparation of email to team regarding Delphi TSRS Meeting - February 13th (reminder).	0.2			A1
Asher	Kevin F.	KFA	Partner	2/9/2006	1st quarter planning meetings with Divisional FD's	4.9			A1
Damodaran	Tarun	TD	Staff	2/9/2006	Time spent mapping Delphi controls to EY Test of Controls	7.2			A1
Henning	Jeffrey M.	JMH	Partner	2/9/2006	1st quarter planning meetings with Divisional FD's	4.3			A1
Sheckell	Steven F.	SFS	Partner	2/9/2006	1st quarter planning meetings with Divisional FD's	5.4			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg. with L. Marion to discuss audit planning status.	1.3			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg. with D. Kolano and B. Thelan to discuss internal audit plan.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/9/2006	Conf. call with Delphi Division FD's to discuss Q1/initial audit procedures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Preparation of email to UK team regarding legal entities, financial info, other.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Conf. call with M. Pagac and M. Hatzfeld regarding initial audit procedures memo.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg with K. Asher, S. Sheckell and J. Henning to discuss division planning mtg agenda and other meeting agendas.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg. with Delphi M&A individuals and L. Marion to discuss carve out audits.	0.5			A1
Stille	Mark Jacob	MJS	Staff	2/9/2006	Created budget to actual analysis for '06 audit.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	2/9/2006	IT Budget preparation/review	2.5			A1
Tanner	Andrew J.	AJT	Senior Manager	2/9/2006	Development/review of IT walkthrough procedures	1.5			A1
Wardrope	Peter J.	PJW	Senior	2/9/2006	Preparation of Delphi 2006 audit scope document.	2.8			A1
Wardrope	Peter J.	PJW	Senior	2/9/2006	Preparation of team budget and staffing assignments.	3.2			A1
Wardrope	Peter J.	PJW	Senior	2/9/2006	Preparation of communication with international E&Y teams.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Work on divisional PowerPoint presentations per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Preparation of email to team regarding Delphi - Monday, February 13th Details.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Various coordination of network and security access for TSRS and audit individuals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Discussions with J. Simpson and A. Menth regarding Delphi Conference Call with the CBK.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Work on accommodations for S. Sheckell, K. Asher, J. Henning and N. Miller for Warren Division trip.	0.7			A1
Damodaran	Tarun	TD	Staff	2/10/2006	Time spent mapping Delphi controls to EY Test of Controls	8.1			A1
Pagac	Matthew M.	MMP	Manager	2/10/2006	Discussion of initial review procedures memo	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/10/2006	Coordination of Delphi Divisional meetings and preparation of agendas.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	2/10/2006	Preparation of Delphi 2006 audit planning materials including scope document, budget, staffing assignments, communication with international E&Y teams.	9.3			A1
Fitzpatrick	Michael J.	MJF	Partner	2/11/2006	Discussion with audit team regarding Q1 initial audit procedures	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2006	Correspondence with K. Fisher, S. Sheckell and J. Simpson regarding printer/fax options.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2006	Work on coordination of network connection with J. Hasse, K. Fisher, J. Cowie and E. Marold, including temporary printer.	1.6			A1
Asher	Kevin F.	KFA	Partner	2/13/2006	Research regarding scope of 404 TSRS and FS audits.	3.1			A1
Avila-Villegas	Vanessa	VAV	Senior	2/13/2006	Prepare timely interoffice engagement instructions draft	4.4			A1
Avila-Villegas	Vanessa	VAV	Senior	2/13/2006	Review general information regarding Delphi, revenue, products, etc for preparation of planning documents	2.1			A1
Damodaran	Tarun	TD	Staff	2/13/2006	Preparing the IT Planning Session Draft PowerPoint slides.	4.3			A1
Henning	Jeffrey M.	JMH	Partner	2/13/2006	IT audit planning meeting at Delphi	3.2			A1
Horner	Kevin John	KJH	Staff	2/13/2006	Began reconciliation of internal controls based on framework received by Delphi.	3.2			A1
Horner	Kevin John	KJH	Staff	2/13/2006	Tracked down all 8-K reports issued by Delphi for the month of the December and all reports issued since Jan. 1	0.9			A1
Horner	Kevin John	KJH	Staff	2/13/2006	Tour of conference rooms assigned to for the audit team; preparation of audit room, connectivity to the internet	1.9			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Read Delphi's 12/31/2004 10-K filing with the SEC.	2.4			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Prepared preliminary assessment of planning materiality	2.2			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Reviewed AICPA SOP90-7 for applicability to Delphi Corporation	1.3			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Created the 2006 Engagement file in AWS for Delphi Corporation.	0.8			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Worked with S. Begin (Delphi IT) to obtain internet access, remote connection and printer access.	1.4			A1

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Miller	Nicholas S.	NSM	Manager	2/13/2006	Time spent traveling to Cleveland for a Delphi meeting at the Packard Division.	1.6			A1
Pacella	Shannon M.	SMP	Manager	2/13/2006	Meeting with audit team to discuss budget and scope fo 2006.	2.6			A1
Pacella	Shannon M.	SMP	Manager	2/13/2006	Preparing for meeting with audit team to discuss budget and IT scope.	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/13/2006	IT planning meeting	4.1			A1
Simpson	Emma-Rose S.	ESS	Intern	2/13/2006	Prepared Understanding the Business Template for Delphi engagement.	3.7			A1
Simpson	Emma-Rose S.	ESS	Intern	2/13/2006	Prepared planning materiality and tolerable error calculation for engagement.	2.3			A1
Simpson	Jamie	JS	Senior Manager	2/13/2006	Discussion with P. Wardrope on IT audit scope.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/13/2006	Meeting with TSRS team to discuss 2006 audit scope for IT.	2.5			A1
Simpson	Jamie	JS	Senior Manager	2/13/2006	Discussion with S. Sheckell and K. Asher regarding audit planning.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/13/2006	Discussions with E. Marold regarding Q1 planning procedures.	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/13/2006	Discussion with audit team regarding Delphi overview, scope of Q1, etc.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/13/2006	Discussion with V. Avila regarding international audit instructions.	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	2/13/2006	Development of task list for IT audit team	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	2/13/2006	Development of resource plan, and updates to corresponding budget	3.3			A1
Tanner	Andrew J.	AJT	Senior Manager	2/13/2006	Meeting with core audit team to plan IT scope and timing for audit	2.6			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Prepared TB mapping for audit scoping	3.1			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Prepared budget based on scope changes	2.4			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Integrated audit timeline with Delphi management	1.1			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Prepared Delphi control framework to PCP reconciliation	2.8			A1
Asher	Kevin F.	KFA	Partner	2/14/2006	Meetings with Packard division on audit planning	7.9			A1
Avila-Villegas	Vanessa	VAV	Senior	2/14/2006	Prepare timely interoffice engagement instructions draft	8.9			A1

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Boehm	Michael J.	MJB	Manager	2/14/2006	Preparation of e-mails to and phone calls with R. Jobe and C. Anderson to coordinate divisional planning meetings.	0.4			A1
Damodaran	Tarun	TD	Staff	2/14/2006	Preparing the work plan template doc from AWS.	8.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2006	Travel time to Warren, Ohio.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2006	Packard divisional planning meeting.	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2006	Travel time to Warren, Ohio for Packard planning meeting	3.2			A1
Henning	Jeffrey M.	JMH	Partner	2/14/2006	Plant visit - Packard Division Warren	1.6			A1
Henning	Jeffrey M.	JMH	Partner	2/14/2006	Delphi onsite planning meeting at Packard division-Warren, Ohio	3.4			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Began filling out Internal Control Fraud Considerations based on research.	0.8			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Continued internal control reconciliation - needed to determine how we could efficiently set up our AWS file for the engagement.	2.2			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Began researching information to fill out Internal Control Fraud Considerations report.	1.5			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Began preparation of matrices for our analysis of Delphi's internal controls - our objective was to trace controls to financial statement risks.	5.5			A1
Marold	Erick W.	EWM	Senior	2/14/2006	Review of Payroll control template.	1.1			A1
Marold	Erick W.	EWM	Senior	2/14/2006	AWS Engagement setup - Reviewed activities 1-4 to determine audit required timing and staffing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/14/2006	Plant tour of the River Road facility of Packard division	1.5			A1
Miller	Nicholas S.	NSM	Manager	2/14/2006	Meeting with the Packard Division, including the financial staff at the division, and five members of the EY team.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/14/2006	Time spent traveling to Warren, OH from Cleveland for Packard meeting and from Warren, OH back to Toledo.	2.8			A1
Pacella	Shannon M.	SMP	Manager	2/14/2006	Discuss work program content with TSRS team	1.0			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussion w/ B. Preuter regardin Saginaw walkthroughs	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Review of planning items	0.6			A1

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Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussion with D. Knill regarding Q1 procedures	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Update discussion with J. Simpson on planning activities	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussions with Team, re framework	3.1			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Email correspondence for planning meetings	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussion of planning items with J Simpson	0.8			A1
Sheckell	Steven F.	SFS	Partner	2/14/2006	Visit to Packard division for planning meetings	9.9			A1
Simpson	Emma-Rose S.	ESS	Intern	2/14/2006	Prepared Understanding the Business Template for Delphi.	8.7			A1
Simpson	Emma-Rose S.	ESS	Intern	2/14/2006	Analysis of Delphi's Internal Control Framework in Comparison to EY and other industry standards.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Discussion with P. Wardrobe regarding IT scope.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Discussion with M. Pagac regarding Q1 planning procedures.	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Discussion with V. Avila regarding international instructions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Preparation of email responses to E&Y Korea and E&Y China regarding audit fees/scope/independence.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/14/2006	Prepared budget based on scope changes	0.7			A1
Wardrobe	Peter J.	PJW	Senior	2/14/2006	Finalized staffing and scheduling for engagement	1.7			A1
Wardrobe	Peter J.	PJW	Senior	2/14/2006	Discussed GM audit strategy with engagement management	0.9			A1
Wardrobe	Peter J.	PJW	Senior	2/14/2006	Prepared required milestones documents for Delphi engagement	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/14/2006	Created application/divisional mapping and TB coverage workbook	3.6			A1
Wardrobe	Peter J.	PJW	Senior	2/14/2006	Confirmed omission of applications with core assurance team and TSRS management	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	2/15/2006	Prepare timely interoffice engagement instructions draft	5.1			A1
Avila-Villegas	Vanessa	VAV	Senior	2/15/2006	Prepare non-timely interoffice engagement instructions draft	3.8			A1
Damodaran	Tarun	TD	Staff	2/15/2006	Putting together work Program templates and worked on Manage Change work program.	7.4			A1
Horner	Kevin John	KJH	Staff	2/15/2006	Prepared materials for M. Pagac's presentation in Saginaw for 2/16/06.	0.2			A1

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Horner	Kevin John	KJH	Staff	2/15/2006	Conducted analysis of Delphi's internal controls and associated with financial statement risks.	8.3			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Preparation of the Quarterly Review Program.	3.7			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Initial review of the "Understanding the Business Template"	1.1			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Researching SAS100 requirements for interim review requirements as applicable to Delphi	2.4			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Time spent with M. Pagac finalizing comments for Delphi regarding their fixed asset control framework.	2.7			A1
Pacella	Shannon M.	SMP	Manager	2/15/2006	Discuss timing of audit procedures and resources.	2.3			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review of Delphi Framework and summarization of comments	2.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussion w/ J. Volek regarding framework	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review Fixed Asset Framework	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Coordination for E&C meeting	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Planning discussions with team	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Preparation for Saginaw Meeting	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Coordination for Saginaw Meeting	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussions on framework with A. Kulikowski .	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Revisions to initial procedures memo	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Saginaw Discussions with J. Henning	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Planning discussions with J. Henning	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Meetings with Delphi - J. Volek, validators.	1.8			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Orientation to Delphi including computer set up.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	2/15/2006	Analysis of Delphi's Internal Control Framework in Comparison to EY and other industry standards.	8.3			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Review of initial audit procedures memo.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Introductions to I/C validators at Delphi.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Preparation of Corporate audit planning mtg agenda.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with G. Walters on Delphi charge codes.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Mtg with J. Volek to discuss SSC organization and processes.	1.5			A1

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Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with E. Marold and M. Pagac on Delphi framework.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with V. Avila on international audit instructions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Time spent responding to international emails from China, UK and Germany.	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with E. Marold on Q1 client assistance listing and programs.	0.5			A1
Wardrope	Peter J.	PJW	Senior	2/15/2006	Prepared testing procedures workplan templates	2.7			A1
Wardrope	Peter J.	PJW	Senior	2/15/2006	Prepared communication protocols document for international teams	3.7			A1
Asher	Kevin F.	KFA	Partner	2/16/2006	Attend Aftermarket initial planning meeting	2.3			A1
Asher	Kevin F.	KFA	Partner	2/16/2006	Attend Saginaw Steering initial planning meeting	2.8			A1
Avila-Villegas	Vanessa	VAV	Senior	2/16/2006	Review Delphi Control matrix (payroll)	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	2/16/2006	Prepare non-timely interoffice engagement instructions draft	5.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2006	Travel to Kokomo, IN for Delphi division planning meeting.	4.3			A1
Boehm	Michael J.	MJB	Manager	2/16/2006	Participated in audit planning meeting at DPSS Division. Attendees included K, Asher, S. Sheckell, C. Anderson (DPSS Finance Director).	3.2			A1
Damodaran	Tarun	TD	Staff	2/16/2006	Prepare draft for work program for Manage Change and Logical access.	8.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2006	Saginaw divisional planning session.	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2006	Travel time to Saginaw, MI for purposes of Saginaw divisional planning session.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2006	Return travel time from Saginaw, MI for purposes of divisional planning session.	3.5			A1
Henning	Jeffrey M.	JMH	Partner	2/16/2006	Site Visit to Delphi Saginaw division	3.9			A1
Henning	Jeffrey M.	JMH	Partner	2/16/2006	Conf. call w/ A. Krabill re: E&S site visit	0.6			A1
Horner	Kevin John	KJH	Staff	2/16/2006	Preparation of internal control fraud considerations report.	2.6			A1
Horner	Kevin John	KJH	Staff	2/16/2006	Finished internal control framework matrices for our analysis of Delphi's internal controls.	6.4			A1
Marold	Erick W.	EWM	Senior	2/16/2006	Additional review of the understanding the business template.	2.8			A1

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Marold	Erick W.	EWM	Senior	2/16/2006	Review of Delphi's Entity Level control documentation and development of audit strategy.	2.9			A1
Marold	Erick W.	EWM	Senior	2/16/2006	Creating AWS - and reviewing WCGW's for applicability to Delphi (only partially complete)	2.8			A1
Marold	Erick W.	EWM	Senior	2/16/2006	Discussions with Staff regarding the areas assigned to them (Understanding the Business Template, ICFC, etc).	1.3			A1
Pacella	Shannon M.	SMP	Manager	2/16/2006	Budget analysis and resource alignment	1.6			A1
Pacella	Shannon M.	SMP	Manager	2/16/2006	Work on slide presentation for International Team training session	2.2			A1
Pagac	Matthew M.	MMP	Manager	2/16/2006	Travel to/from Saginaw for planning meeting	1.5			A1
Pagac	Matthew M.	MMP	Manager	2/16/2006	Planning Meeting with Saginaw	3.3			A1
Pagac	Matthew M.	MMP	Manager	2/16/2006	Review Framework/discussion with Simpson	1.2			A1
Sheckell	Steven F.	SFS	Partner	2/16/2006	Audit planning discussions with team	1.2			A1
Sheckell	Steven F.	SFS	Partner	2/16/2006	Europe planning call	1.3			A1
Sheckell	Steven F.	SFS	Partner	2/16/2006	Planning meeting with DPSS	2.9			A1
Simpson	Emma-Rose S.	ESS	Intern	2/16/2006	Prepared form U-127 Planning Analytics -Key Financial Indicators.	2.4			A1
Simpson	Emma-Rose S.	ESS	Intern	2/16/2006	Analysis of Delphi's Internal Control Framework in Comparison to EY and other industry standards.	6.3			A1
Simpson	Jamie	JS	Senior Manager	2/16/2006	Discussion with M. Pagac on staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/16/2006	Coordination of Corporate planning mtg.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/16/2006	Time spent responding to international inquiries.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/16/2006	Preparation of Delphi statutory audit instructions.	1.7			A1
Simpson	Jamie	JS	Senior Manager	2/16/2006	Preparation of email to Poland regarding 2005 audit scope.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/16/2006	Conference call with E. Stevenson to discuss Prague SSC.	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	2/16/2006	Development/review of international training	3.2			A1
Tanner	Andrew J.	AJT	Senior Manager	2/16/2006	Review of testing procedures (comparison to PCP's)	2.4			A1
Wardrope	Peter J.	PJW	Senior	2/16/2006	Created international planning slide presentation	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrope	Peter J.	PJW	Senior	2/16/2006	Discussed GM audit strategy with engagement management	0.4			A1
Wardrope	Peter J.	PJW	Senior	2/16/2006	Prepared communication protocols document for international teams	2.9			A1
Avila-Villegas	Vanessa	VAV	Senior	2/17/2006	Review Delphi Control matrix (sales)	3.7			A1
Boehm	Michael J.	MJB	Manager	2/17/2006	Travel time for Delphi division planning meeting.	4.3			A1
Boehm	Michael J.	MJB	Manager	2/17/2006	Delphi E&S divisional planning meeting in Kokomo, IN. Meeting attendees included J. Henning, EY Partner, and R. Jobe, E&S Finance director.	4.2			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Prepare IT Operations work program draft copy	1.8			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Familiarization with the Control Objective Assessment doc	3.6			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Identifying Apps not included in the Audit scope document	0.9			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Developed draft Status report doc for E&Y International, Core & Delphi Mgmt.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/17/2006	Review of 1st qtr PBC list.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/17/2006	Review of 1st qtr audit program.	4.2			A1
Henning	Jeffrey M.	JMH	Partner	2/17/2006	Site visit to Delphi E&S division in Kokomo	4.1			A1
Horner	Kevin John	KJH	Staff	2/17/2006	Preparation of internal control fraud considerations report.	7.5			A1
Marold	Erick W.	EWM	Senior	2/17/2006	Partial review of control framework for inventory	3.3			A1
Marold	Erick W.	EWM	Senior	2/17/2006	Review of Control Framework for financial statement close process	2.6			A1
Marold	Erick W.	EWM	Senior	2/17/2006	Updated quarterly review programs for comments from Manager and Senior Manager.	2.1			A1
Pacella	Shannon M.	SMP	Manager	2/17/2006	Discuss scope of applications outsourced to GM and possible reduction in scope for NA.	1.5			A1
Pagac	Matthew M.	MMP	Manager	2/17/2006	Supervision/discussions with Team regarding planning activities	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/17/2006	Review/Discussion of Fixed Asset Framework	0.9			A1
Pagac	Matthew M.	MMP	Manager	2/17/2006	Review/Discussion on 1st Quarter Review Procedures	1.6			A1
Sheckell	Steven F.	SFS	Partner	2/17/2006	Audit planning discussions with team	2.1			A1

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Simpson	Emma-Rose S.	ESS	Intern	2/17/2006	Prepared form U-127 Planning Analytics -Key Financial Indicators.	7.1			A1
Simpson	Jamie	JS	Senior Manager	2/17/2006	Conference call with the CBK to discuss Delphi	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/17/2006	Discussion with S. Sheckell regarding TSRS scope.	0.1			A1
Simpson	Jamie	JS	Senior Manager	2/17/2006	Discussion with P. Wardrobe regarding TSRS scope.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	2/17/2006	Further development/review of international training	2.2			A1
Wardrobe	Peter J.	PJW	Senior	2/17/2006	Prepared status meeting templates	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/17/2006	Coordinated China TSRS contact/team	0.4			A1
Wardrobe	Peter J.	PJW	Senior	2/17/2006	Created international planning deck	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/17/2006	Prepared testing procedures workplan templates	1.5			A1
Wardrobe	Peter J.	PJW	Senior	2/17/2006	Finalized staffing and scheduling for engagement	1.1			A1
Wardrobe	Peter J.	PJW	Senior	2/17/2006	Integrated audit timeline with Delphi management	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/17/2006	Prepared walkthrough timing document for communication to Delphi management and international teams	2.6			A1
Marold	Erick W.	EWM	Senior	2/18/2006	Reviewed Delphi's control framework surrounding inventory and financial statement close process.	2.3			A1
Marold	Erick W.	EWM	Senior	2/18/2006	Prepared a summary and memo describing our comments surrounding Delphi's framework for controls related to inventory and financial statement close.	2.2			A1
Sheckell	Steven F.	SFS	Partner	2/18/2006	Audit planning for Q1 activities	1.8			A1
Pagac	Matthew M.	MMP	Manager	2/19/2006	Review quarterly review procedures memo	2.7			A1
Pagac	Matthew M.	MMP	Manager	2/19/2006	Review/Respond to Delphi emails regarding initial procedures memos and upcoming planning	0.4			A1
Zamora	Delbert A.	DAZ	Manager	2/19/2006	Actuarial review - overview comments to assumptions memo for pension and postretirement plans	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Review Delphi EYO Enrollment data sheet received from D. Kolenc.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with J. Hasse regarding additional spaced needed, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Review February/March meeting schedule; forward to J. Simpson accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with C. Tosto and D. Kelley regarding audit code information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with various individuals regarding Delphi Audit Engagement Team Information.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	2/20/2006	Review Delphi Control Matrix	8.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2006	1st qtr review preparation.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2006	Meeting with ICC personnel.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2006	Reviewing historical company filings.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2006	Work on 1st qtr audit programs, PBC lists, team coordination.	3.3			A1
Horner	Kevin John	KJH	Staff	2/20/2006	Prepared quarterly review materials for M. Pagac.	0.1			A1
Horner	Kevin John	KJH	Staff	2/20/2006	Continued compilation of Internal Control Fraud Consideration report	8.9			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Worked on Activity 1 as outlined in GAM (Understand Scope of Services).	2.4			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Meeting with M. Pagac and J. Volek to discuss Entity Level controls	0.6			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Worked on GAM (Global Audit Methodology) activity 1.1 - understand results of client acceptance procedures.	1.4			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Worked on activity 3.3 of GAM - Gain an understanding of how key stakeholders influence managements' decisions.	1.4			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Performed activity 3.1 - Gain an understanding of the nature of the entity. This included providing input into the "Understanding the Business Template".	2.8			A1
Miller	Nicholas S.	NSM	Manager	2/20/2006	Time spent preparing for planning meeting at the T&I division.	0.5			A1
Pacella	Shannon M.	SMP	Manager	2/20/2006	Review of 2006 TSRS Audit scope	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/20/2006	Status meeting with client	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Review PBC list	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Prepare for SSC meeting - agenda	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Planning for team training agenda	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Entity Level Discussion with J. Volek	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Review and discuss the quarterly procedures checklist	3.1			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Review and respond to Bob Preuter v/m re: inventory	0.1			A1
Pochmara	Rose Christine	RCP	Intern	2/20/2006	Input controls into AWS and associated WCGW statements with each control. Associated these from excel spreadsheets previously prepared.	7.9			A1
Sheckell	Steven F.	SFS	Partner	2/20/2006	Discussion with team regarding audit planning	2.2			A1
Simpson	Emma-Rose S.	ESS	Intern	2/20/2006	Prepared presentation material for Delphi team training event.	8.0			A1
Stille	Mark Jacob	MJS	Staff	2/20/2006	Weekly Status Update Meeting.	0.8			A1
Stille	Mark Jacob	MJS	Staff	2/20/2006	Developing Logical Access Workplan.	3.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/20/2006	Development / review of IT planning documents	3.4			A1
Wardrope	Peter J.	PJW	Senior	2/20/2006	Prepared application control scoping document.	0.8			A1
Wardrope	Peter J.	PJW	Senior	2/20/2006	Worked on TB mapping of in scope locations and applications.	2.9			A1
Wardrope	Peter J.	PJW	Senior	2/20/2006	Finalized communication protocols document for international teams.	2.6			A1
Wardrope	Peter J.	PJW	Senior	2/20/2006	Scheduled walkthrough meetings for 2006 with appropriate personnel.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Various correspondence with J. Hasse regarding Network Access, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Correspondence with J. Simpson regarding Serial Numbers/Computer Type.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Correspondence with A. Krabill regarding E&Y Electronic signatures; locate and forward accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Verification of Subscription to EY GAAIT for Delphi; correspondence with EY Online and J. Simpson accordingly.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Correspondence with J. Cowie regarding Serial Numbers/Computer Type for additional individuals for Delphi access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Correspondence with additional individuals regarding Delphi Audit Engagement Team Information; update schedule accordingly.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	2/21/2006	Review OPEB Narrative	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	2/21/2006	Preparation of OPEB control matrix	4.9			A1
Avila-Villegas	Vanessa	VAV	Senior	2/21/2006	Matching OPEB narrative to Control Matrix	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2006	Review of HQ PBC list.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2006	Review of Divisional PBC list.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2006	Review of Delphi 404 framework.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2006	Review of 1st qtr SAS 100 program.	3.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2006	International PBC/Program preparation.	0.9			A1
Horner	Kevin John	KJH	Staff	2/21/2006	Complete work on internal control fraud consideration report.	1.5			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Reviewed controls entered into AWS for the payroll cycle.	1.2			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Finished review of the understanding the business template.	2.6			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Reviewed controls entered into AWS for the expenditure cycle.	2.2			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Identified significant risks which must be addressed during the audit.	2.7			A1
Pacella	Shannon M.	SMP	Manager	2/21/2006	Finalize training deck for International Training	2.5			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Update Scoping	2.3			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review framework	1.3			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Update SSC planning agenda, correspondence with J. Simpson and D. Fidler	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review Inventory balances, discussions with B. Preuter, Saginaw on NPI Inventory to be held at week end.	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Meeting with A. Kulikowski on FA framework	1.2			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review FA framework prior to meeting	0.8			A1
Pochmara	Rose Christine	RCP	Intern	2/21/2006	Assisted with the team's various tasks, including updating AWS.	2.6			A1

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Pochmara	Rose Christine	RCP	Intern	2/21/2006	Associated Delphi's WCGW with a manufacturing industry AWS preset guide.	4.8			A1
Sheckell	Steven F.	SFS	Partner	2/21/2006	Audit planning discussions with J. Simpson regarding Q1	1.9			A1
Simpson	Emma-Rose S.	ESS	Intern	2/21/2006	Prepared presentation material for Delphi team training event.	3.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Review of shared service center planning mtg agenda.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Review of Corporate and divisional quarterly review programs.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Time spent responding to international teams regarding Q1 procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Time spent sending email to our international teams regarding TSRS resources.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Discussion with H. Aquino regarding Delphi EYonline access and preparation of email to W. Tilotti regarding EYonline.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/21/2006	Developed Operations Workplan.	0.8			A1
Stille	Mark Jacob	MJS	Staff	2/21/2006	Developed Change Control Workplan.	3.3			A1
Stille	Mark Jacob	MJS	Staff	2/21/2006	Developed Logical Access Workplan.	2.7			A1
Tanner	Andrew J.	AJT	Senior Manager	2/21/2006	Development/review of IT planning documents	2.1			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Reviewed inventory of CAATS.	1.4			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Finalized international coordination presentation.	2.2			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Created testing procedures and work programs for 2006 audit.	3.2			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Worked on TB mapping of in scope locations and applications.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Begin preparing budget status worksheet per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Complete review of hours incurred/descriptions per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with J. Simpson regarding E&Y Address @ Delphi.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with P. Wardrobe regarding network access, etc.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with G. Curry regarding Hub/Ethernet Switch for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Various correspondence with J. Hasse regarding Network Access, addresses, etc.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with D. Ford regarding Delphi Audit Engagement Team Information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with T. Merewether regarding preparation of ARMS Report for budget status spreadsheet.	0.2			A1
Asher	Kevin F.	KFA	Partner	2/22/2006	Audit planning meeting with D. Fidler	1.7			A1
Asher	Kevin F.	KFA	Partner	2/22/2006	Audit planning discussions with team	2.1			A1
Fitzpatrick	Michael J.	MJF	Partner	2/22/2006	Discussion with engagement partners regarding initial audit procedures.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	International program prep.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Review of 1st qtr Audit Program.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Attend Shared Service Planning meeting.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Preparation for Shared Service Meeting.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Review of Framework for Inventory, FSCP, Taxes.	3.5			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	T&I initial kick off/introductory meeting	3.4			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	Review of initial audit scoping documents	0.7			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	Staffing review for first time thru matters	0.3			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	Shared Services Kick off meeting with D. Fidler	1.8			A1
Horner	Kevin John	KJH	Staff	2/22/2006	Review corporate processes and linkage to AWS WCGW's and related controls	8.5			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Preparation of the international quarterly review program	2.4			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Preparation of the client assistance list related to division quarterly programs.	2.8			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Preparation of the international Delphi assistance list for the first quarter review.	1.4			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Meeting with A. Kulikowski to discuss Delphi framework - discussed expenditure, payroll, revenue, and financial statement close.	2.2			A1

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Martell	Michael A.	MAM	Principle	2/22/2006	Work on planning and scoping.	3.1			A1
Merewether	Trina S.	TSM	Client	2/22/2006	Preparing report of engagement time scheduled in ARMS per H. Aquino.	0.8			A1
Pacella	Shannon M.	SMP	Serving Associate Manager	2/22/2006	Work with Scheduling Lead on resource alignment	0.8			A1
Pacella	Shannon M.	SMP	Manager	2/22/2006	Conducted walkthrough training for EY International Teams.	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Revise Initial Audit Procedures Memo	1.2			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Prepare for SSC meeting and attend SSC meeting accordingly.	2.4			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Debrief with Partners/TSRS on planning activities	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Prepare for framework meeting, meet with A. Kulikowski on Framework	2.4			A1
Peterson	Christopher A.	CAP	Manager	2/22/2006	Internal International TSRS kick-off conference call lead by TSRS Troy team members	1.5			A1
Pochmara	Rose Christine	RCP	Intern	2/22/2006	Updated a document with comments/changes listed by J Simpson.	1.2			A1
Pochmara	Rose Christine	RCP	Intern	2/22/2006	Assisted in the PowerPoint for team training, specifically the Delphi Steering Division	4.1			A1
Pochmara	Rose Christine	RCP	Intern	2/22/2006	Worked on more internal controls in AWS and added a few WCGW phrases to those controls	2.9			A1
Sheckell	Steven F.	SFS	Partner	2/22/2006	Audit planning discussions with team	2.1			A1
Sheckell	Steven F.	SFS	Partner	2/22/2006	Audit planning meeting with shared service center	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Time spent driving to and from T&I planning meeting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Preparation for Corporate planning mtg with S. Kihn.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Audit Planning mtg with D. Fidler to discuss shared service centers.	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussions with M. Hatzfeld and E. Marold on internal control framework.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Time spent updating initial audit procedures memo prior to sending to M. Fitzpatrick.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Conf. call with TSRS team and international TSRS teams to discuss audit scope/timing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Finalization of email to statutory only countries regarding initial audit instructions.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussion with S. Sheckell, J. Henning, M Hatzfeld and M. Pagac regarding planning procedures for Q1.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussion with H. Aquino on Delphi responsibilities and areas of focus for Heather in the next few weeks.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	T&I Divisional planning mtg with J. Riedy and his Assistant FD's to discuss audit scope, timing, divisional overview, etc.	3.8			A1
Stille	Mark Jacob	MJS	Staff	2/22/2006	Global Kick-off Meeting.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/22/2006	Preparation for Steering Walkthrough.	3.8			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	IT International coordination/training session	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	Coordinated with core team on scope timing of IT testing	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	Discussion with IT audit team on application controls and inclusion in scope	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	Meeting with core audit team and D. Fidler to discuss audit scope, approach, and timing	2.2			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Prepared status meeting templates.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Attended international coordination meeting.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Worked on AWS workplan for master engagement.	2.1			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Worked on completing technology summaries for Delphi HQ.	1.4			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Accumulated and reviewed application control testing procedures.	2.4			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Scheduled walkthrough meetings for 2006 with appropriate personnel.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Work on budget status worksheet per J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Correspondence with team regarding E&Y Address @ Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Correspondence with team regarding Delphi Phone Directory.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Conference room set up for Ethernet switch provided by TSS.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Review Delphi Corporation Audit Transition Instructions - Statutory locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Various correspondence with Delphi regarding Ernst & Young U.S. Audit Team Contact List - Delphi per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Various correspondence with J. Hasse regarding Network Access - Additional Individuals, keys to audit room, supplies, etc.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Various correspondence regarding Independence System Upgrade; including receiving tutorial from C. Waligorski and appropriate hard copy guidelines.	1.6			A1
Avila-Villegas	Vanessa	VAV	Senior	2/23/2006	Update Corporate audit program in AWS	8.7			A1
Boehm	Michael J.	MJB	Manager	2/23/2006	Preparation for audit planning meeting with S. Kihn and Corp. Actg. Mgrs.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/23/2006	Participated in Audit Planning meeting at Corporate Headquarters with S. Kihn and Corporate Accounting managers.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2006	Review of Headquarters 1st qtr audit program.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2006	International 1st qtr audit program preparation.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2006	PBC list for International, Headquarters and Division.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2006	Discussion with M. Hatzfeld re: Framework questions	0.7			A1
Horner	Kevin John	KJH	Staff	2/23/2006	Prepared legal letter drafts for first quarter review	1.9			A1
Horner	Kevin John	KJH	Staff	2/23/2006	Prepared letter of representation draft for first quarter review	6.6			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Review of the ICFC.	2.4			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Preparation of the Corporate client assistance list.	2.1			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Clearing review notes related to the corporate quarterly review work program.	2.4			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Review of the treasury cycle control framework. Developed additional comments for Delphi.	2.2			A1
Pacella	Shannon M.	SMP	Manager	2/23/2006	Create Planning memo	2.1			A1
Pacella	Shannon M.	SMP	Manager	2/23/2006	Review of economics analysis for TSRS	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Intern	2/23/2006	PowerPoint presentation for the team, dealing specifically with Delphi's DPSS division.	7.8			A1
Sheckell	Steven F.	SFS	Partner	2/23/2006	Audit planning discussions with team	1.1			A1
Sheckell	Steven F.	SFS	Partner	2/23/2006	Planning meetings with engagement team	1.3			A1
Sheckell	Steven F.	SFS	Partner	2/23/2006	Audit planning meeting with corporate	1.8			A1
Simpson	Jamie	JS	Senior Manager	2/23/2006	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/23/2006	Discussion with E. Marold on planning activities.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/23/2006	Conf. call with D. Zamora to discuss pension/opeb assumptions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/23/2006	Mtg with S. Kihn and her managers to discuss corporate accounting.	2.3			A1
Simpson	Jamie	JS	Senior Manager	2/23/2006	Discussions with H. Aquino regarding family tree validation process.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/23/2006	Conf. call with S. Kihn and B. Murray regarding pension assumptions.	0.3			A1
Stille	Mark Jacob	MJS	Staff	2/23/2006	Preparation for Hyperion Walkthroughs.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/23/2006	Preparation for Steering Walkthroughs.	2.2			A1
Stille	Mark Jacob	MJS	Staff	2/23/2006	Walkthrough of Hyperion's Logical Access.	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	2/23/2006	Review/development of protocol templates for IT engagement	2.2			A1
Wardrope	Peter J.	PJW	Senior	2/23/2006	Conducted Hyperion walkthrough meeting.	1.1			A1
Wardrope	Peter J.	PJW	Senior	2/23/2006	Documented Hyperion controls in the DITGC.	3.4			A1
Wardrope	Peter J.	PJW	Senior	2/23/2006	Prepared communication templates for international teams.	1.1			A1
Wardrope	Peter J.	PJW	Senior	2/23/2006	Worked on TB mapping of in scope locations and applications.	1.2			A1
Zamora	Delbert A.	DAZ	Manager	2/23/2006	Actuarial review - review comments to assumptions memo for pension and postretirement plans; call to discuss.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	2/23/2006	Actuarial review - overview discussions on bond modeling for selecting discount rate.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Continue working on budget status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Work on Updating Delphi Contact List; correspondence with J. Simpson accordingly.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Correspondence with J. Simpson regarding status of budget status, family tree process, etc.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Correspondence with E. Marold regarding obtaining keys and security badge forms from J. Hasse.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Various correspondence with international teams regarding Delphi Contact Information for contact list.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Correspondence with K. Asher and J. Simpson regarding change of Divisional Planning Meeting with E&Y - E&C.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Various correspondence with J. Hasse regarding Network Access - Additional Individuals, keys to audit room, etc.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	2/24/2006	Update Corporate audit program in AWS	8.3			A1
Boehm	Michael J.	MJB	Manager	2/24/2006	Planning phone call with A. Krabill and M. Pagac to discuss DPSS and E&S staffing.	0.1			A1
Boehm	Michael J.	MJB	Manager	2/24/2006	Time to prepare and send e-mail to DPSS and E&S division controllers to coordinate initial audit timing.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Corp AWS File set-up.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	1st QTR AWS File setup.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Finalization of round one framework observations.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Review of following documents: (1) audit committee charter; (2) by-laws; (3) articles of incorporation; (4) annual incentive plan; (5) GM allocation of tax agreement; (6) supply agreement; (7) IPO agreement; (8) restated by-laws.	4.6			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Prepared resource calendar matrix for March divisional trips.	2.5			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Prepared tax process review topics for M. Pagac's, manager, meeting	0.1			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Organized shared services and corporate memos/narratives for preparation to work with next week.	0.9			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Reviewed some of corporate & shared services narrative in preparation for work starting 2/28/06.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/24/2006	Reviewed AWS files relating to audit program and Delphi to gain understanding of Delphi's operations.	2.4			A1
Laplant	Steven J.	SJL	Manager	2/24/2006	Audit review of Delphi's retirement plans, specifically regarding the process used to select their discount rate	0.5			A1
Marold	Erick W.	EWM	Senior	2/24/2006	Initial preparation of the training material.	2.3			A1
Marold	Erick W.	EWM	Senior	2/24/2006	Meeting with A. Kulikowski from Delphi to discuss the control framework for inventory.	1.5			A1
Marold	Erick W.	EWM	Senior	2/24/2006	Obtained the E&S division presentation and included relevant information in the team presentation.	2.4			A1
Marold	Erick W.	EWM	Senior	2/24/2006	Obtained the presentation from Delphi DPSS and included the relevant information in the team presentation.	2.3			A1
Pacella	Shannon M.	SMP	Manager	2/24/2006	Preparation of TSRS Planning Memo	0.5			A1
Pacella	Shannon M.	SMP	Manager	2/24/2006	Review of TSRS engagement economics	1.8			A1
Pacella	Shannon M.	SMP	Manager	2/24/2006	Application Tiering	1.0			A1
Pacella	Shannon M.	SMP	Manager	2/24/2006	Review Steering assessment templates for 2005	1.6			A1
Pacella	Shannon M.	SMP	Manager	2/24/2006	Prepare client assistance listing for Steering walkthroughs	0.5			A1
Pagac	Matthew M.	MMP	Manager	2/24/2006	Review framework	2.3			A1
Pagac	Matthew M.	MMP	Manager	2/24/2006	Work on staffing for March.	2.4			A1
Pagac	Matthew M.	MMP	Manager	2/24/2006	Discussions with R. Steele on Delphi SSC's	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/24/2006	Meeting with A. Kulikowski on Framework	2.2			A1
Pochmara	Rose Christine	RCP	Intern	2/24/2006	Input additional controls and associated them with the appropriate WCGW.	1.2			A1
Pochmara	Rose Christine	RCP	Intern	2/24/2006	Worked on a Corporate presentation in PowerPoint for the team training for E. Marold.	2.7			A1
Simpson	Jamie	JS	Senior Manager	2/24/2006	Discussion with S. Sheckell on debt issuance costs.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/24/2006	Discussions with C. Yankley and T. Schoenbaechler regarding Internet's acct for debt issuance costs.	1.0			A1
Simpson	Jamie	JS	Senior Manager	2/24/2006	Review of international audit program.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/24/2006	Time spent responding to international team's inquiries regarding Q1 procedures.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	2/24/2006	Budget updates based on scope determination	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	2/24/2006	Analysis of applications in determination of significance and inclusion in scope	3.5			A1
Wardrobe	Peter J.	PJW	Senior	2/24/2006	Conducted Hyperion walkthrough meeting.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	2/24/2006	Documented Hyperion controls in the DITGC.	2.4			A1
Wardrobe	Peter J.	PJW	Senior	2/24/2006	Prepared required TSRS milestones document.	1.9			A1
Wardrobe	Peter J.	PJW	Senior	2/24/2006	Worked on AWS workplan for master engagement.	3.2			A1
Wardrobe	Peter J.	PJW	Senior	2/24/2006	Worked on completing technology summaries for Delphi HQ.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	2/24/2006	Actuarial review - review of bond modeling memos for selecting discount rate for pension and postret plans; sample check of individual bond yield/ratings	2.0			A1
Marold	Erick W.	EWM	Senior	2/25/2006	Updated scoping schedule based on revised Hyperion data.	2.3			A1
Henning	Jeffrey M.	JMH	Partner	2/26/2006	Conference with M. Pagac re: Delphi framework	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Work on Budget Status - February 24, 2006; forward to J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Correspondence with N. Winn regarding Conference Room Request for 3/7/06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Set up international audit contacts in Lotus notes for all future int'l correspondence.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Preparation of Upgrade to Independence Systems - Draft Consent Letter for Delphi including locating template accordingly.	0.4			A1
Asher	Kevin F.	KFA	Partner	2/27/2006	Attend European Planning meetings	3.3			A1
Damodaran	Tarun	TD	Staff	2/27/2006	DITGC (Hyperion)- Identifying Key Controls for Manage Change from the Delphi Framework	3.9			A1
Damodaran	Tarun	TD	Staff	2/27/2006	DITGC (Hyperion)- Identifying Key Controls for Logical Access from the Delphi Framework	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Framework review.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Review of PBC lists for 1st qtr.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Review of internal audit reports.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Review of implementation of framework into AWS.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Significant deficiencies and material weakness review.	1.6			A1
Horner	Kevin John	KJH	Staff	2/27/2006	Updated team training PowerPoint for team training event on 03/07/06.	1.1			A1
Horner	Kevin John	KJH	Staff	2/27/2006	Linked key controls from ACS validation templates for payroll and disbursements/AP to Delphi's divisional control framework.	6.9			A1
Martell	Michael A.	MAM	Principle	2/27/2006	Delphi meeting to discuss scope of testing, staffing assignments, timing of procedures, IT strategy, and overall planning	3.4			A1
Pacella	Shannon M.	SMP	Manager	2/27/2006	Weekly meeting with SOX IT PMO to discuss status	1.1			A1
Pacella	Shannon M.	SMP	Manager	2/27/2006	Aligning resources to the proposed budget (globally)	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/27/2006	Reviewed 2005 Steering Assessment templates to prepare for walkthrough.	2.7			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Review team training Agenda	2.4			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Review ASC documentation narratives	0.9			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with A. Kulikowski re: framework.	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with S. Pacella-- ACS Planning	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with E. Marold & A. Tanner - team training agendas	0.2			A1
Sheckell	Steven F.	SFS	Partner	2/27/2006	Attend planning meetings in Prague	7.9			A1
Simpson	Jamie	JS	Senior Manager	2/27/2006	Coordination of Mexico conf. call to discuss planning status/Q1 procedures.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/27/2006	Time spent reading Delphi bond model memo's for discount rates from Watson Wyatt.	0.5			A1
Stille	Mark Jacob	MJS	Staff	2/27/2006	Development of AWS worksteps.	3.6			A1
Stille	Mark Jacob	MJS	Staff	2/27/2006	Review and preparation for Steering Walkthroughs.	3.4			A1
Stille	Mark Jacob	MJS	Staff	2/27/2006	Mapping of Key Controls to Mid-Michigan and Steerin; locations for walkthroughs.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	2/27/2006	Review/development of IT scope/budget	3.6			A1
Tanner	Andrew J.	AJT	Senior Manager	2/27/2006	Meeting with T. Bomberski and J. Piazza to discuss planning and walkthrough status	1.1			A1
Wardrope	Peter J.	PJW	Senior	2/27/2006	Documented Hyperion walkthrough procedures	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrope	Peter J.	PJW	Senior	2/27/2006	Prepared testing procedures workplan templates	2.4			A1
Wardrope	Peter J.	PJW	Senior	2/27/2006	Prepared required milestone documents for Delphi engagement	1.2			A1
Wardrope	Peter J.	PJW	Senior	2/27/2006	Reviewed and prepared analysis of application control listing prepared by core assurance team	0.7			A1
Wardrope	Peter J.	PJW	Senior	2/27/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	0.9			A1
Wardrope	Peter J.	PJW	Senior	2/27/2006	Prepared meeting agendas for weekly meetings with Delphi SOX PMO team, as well as for meeting with Delphi executive management	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Receive and provide Delphi IA report per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Coordination of Delphi Planning/Training Event - Room Change.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Correspondence with team regarding Delphi Weekly Status Call.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Receive and review Delphi international deliverables received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Correspondence with P. Wardrope and J. Simpson regarding ARMS Report.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Completion of Budget Status - February 24, 2006; forward to J. Simpson.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Preparation of email to team regarding Delphi Planning/Training Event - *REMINDER*.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Correspondence with M. Bruno, S. Sheckell and J. Simpson regarding Delphi Luncheon Attendees.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Various correspondence with Z. Lajnef regarding Delphi engagement details (i.e. logistics, etc.).	0.3			A1
Asher	Kevin F.	KFA	Partner	2/28/2006	Attend European audit planning meetings	7.1			A1

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Boehm	Michael J.	MJB	Manager	2/28/2006	Research related to treatment of debt issuance disclosures and treatment of pre-petition secured debt by bankrupt companies.	2.2			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Staffing meeting with M. Pagac and J. Simpson	0.9			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of E&S division revenue process SOX documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of E&S Division Employee Cost process documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of Delphi internal control framework to determine key internal controls to be tested by EY.	3.3			A1
Damodaran	Tarun	TD	Staff	2/28/2006	DITGC (Hyperion)- Identification of process description from the key controls for manage change.	3.8			A1
Damodaran	Tarun	TD	Staff	2/28/2006	DITGC (Hyperion)- Identification of process description from the key controls for logical access.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Review of team training agenda.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Review of internal audit reports.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Review of accounting centers PBC list/audit programs.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Develop understanding of client business via review of internet content on divisions.	3.3			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Preparation/set-up of audit room printer	0.5			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Updated team training PowerPoint with information for T&I, Corporate Acct., and Shared Services	2.7			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Reviewed Delphi's 10K report, researched AHG and updated team presentation with relevant information	1.0			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Gathered financial statement risks for the A/P process and payroll process for M. Hatzfeld.	0.5			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Completed linking disbursements/ap key controls from ACS validation templates to Delphi's divisional control framework	2.1			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Reviewed Delphi's reorganization webpage for materials posted to better understand Delphi's bankruptcy situation	1.2			A1

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Pacella	Shannon M.	SMP	Manager	2/28/2006	Conducted logical access walkthrough for the Steering Mainframe	3.4			A1
Pacella	Shannon M.	SMP	Manager	2/28/2006	Travel time to Saginaw to conduct walkthrough	2.1			A1
Pacella	Shannon M.	SMP	Manager	2/28/2006	Conducted walkthrough of the security monitoring process performed at Steering.	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Discussion with J. Henning re: ACS	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review and resolve staffing activities for March	1.3			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review/respond/archive to Delphi related emails. (internal)	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Discussion with B. Preuter re: Initial planning for Saginaw	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review IT general questions and ACS meeting agenda and transmit materials to Rose	0.9			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review initial preparation of correspondence on payroll to ACS for accounts payable	3.6			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review initial preparation of corresponce on payroll to ACS for shared service centers.	2.2			A1
Sheckell	Steven F.	SFS	Partner	2/28/2006	Attend planning meetings in Prague	8.1			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Review of Dayton process narratives.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Coordination of conf. call with E&Y Mexico.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Documentation of planning mtgs for audit files.	1.3			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussions with P. Wardrope on TSRS budget/scope.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with M. Pagac regarding Q1 audit staffing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with M. Pagac on team training event agenda.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with S. Kihn regarding family tree process.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with B. Turner regarding Dayton Q1 procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Coordination of attendees for 3/6 luncheon/presentation by J. Turley.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with H. Aquino on audit planning mtg and weekly conf. calls.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with D. Kolano regarding survey on IA departments for Tennaco Automotive BRS partner.	0.3			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Documentation of walkthroughs for Steering.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of termination process for Steering.	0.9			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of Program Change Monitoring for Steering.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of security/audit log review for Steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of review of user access review for Steering.	0.7			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of user add/modification process for Steering.	1.8			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of security group/profile changes for Steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Travel from Delphi HQ to Delphi Saginaw and back for Steering.	2.1			A1
Tosto	Cathy I.	CIT	Partner	2/28/2006	Discrete items - prepare materials for meeting with J. Erickson on the subject	0.3			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared application tiering analysis	1.8			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Documented Hyperion walkthrough procedures	1.1			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared specific workplan for Global Network audit	2.1			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared weekly budget to actual analysis of TSRS team hours	0.4			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared client assistance listings for Global Network and DGL audits	0.9			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	1.8			A1
Zamora	Delbert A.	DAZ	Manager	2/28/2006	Emails/discussions with Art re: WW's bond model	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Work on Team Training Agenda per J. Simpson.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Coordination of arrival of Delphi engagement team printer on-site.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Preparation of Information Needed for GIS Database per J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Correspondence with S. Pacella and P. Wardrope regarding Budget Status.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Correspondence with team and A. Menth regarding Delphi Weekly Status Call.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Preparation of email to team regarding Delphi Planning/Training Event - Room Change.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Various correspondence with J. Simpson regarding E&Y request - legal structure (family tree information).	0.6			A1
Asher	Kevin F.	KFA	Partner	3/1/2006	Attend Delphi Shared Service Planning Meetings	5.3			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Inventory COT's	2.1			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Expenditure Cycle COT's.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Treasury Control Objective Templates.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Meeting with J. Simpson and M. Pagac to discuss Divisional PBC listings	1.2			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Fixed Asset Process Control Objective Templates.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Preparation of e-mail to D. Langford, Int. Control Mgr. for DPSS locations.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Comparison of revised Delphi internal control framework to original framework provided	1.0			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Meeting with M. Pagac & J. Simpson to discuss walkthrough templates for divisional locations.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Meeting with J. Henning, M. Pagac, E. Marold, and J. Simpson to discuss initial site visit control walkthrough strategy.	0.8			A1
Conat	Arthur L.	ALC	Principle	3/1/2006	Pension plan accounting issue	1.0			A1
Damodaran	Tarun	TD	Staff	3/1/2006	DITGC (Hyperion)- A draft write up about the walkthrough for logical access.	3.9			A1
Damodaran	Tarun	TD	Staff	3/1/2006	DITGC (Hyperion)- A draft write up about the walkthrough for manage change.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/1/2006	Review of AWS file.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/1/2006	Review of company accounting policies.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/1/2006	Dialogue with J. Henning as to current state of readiness for 1st qtr walkthrough procedures, and SAS 100 procedures. Protocols prospectively for client communications, internal weekly team meetings and periodic divisional meetings.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Call with C. Arkwright re: E&C divestiture	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Prep for D. Bayles meeting with M. Pagac and M. Hatzfeld	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Review of training material for Delphi staff training	2.3			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Meeting with D. Bayles, J. Volek, Amy K, M. Pagac, and M. Hatzfeld re: Status of material weaknesses and action plans	2.2			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Discussions with Delphi eng. team re: planning status, including controls framework, first time thru, walkthru approach, timing, staffing.	2.6			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Reviewed T&I rollup schedule	1.2			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Began accumulation of control objective templates for T&I	0.9			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Reviewed team training PowerPoint presentation for corrections	0.9			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Created PBC list for Delphi Accounts Receivable Service Center for J. Simpson	2.4			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Gathered 12/31/05 account balances per Hyperion for Delphi entities in Hungary for J. Simpson	0.7			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Accumulated control objective templates relating to corporate accounting processes and treasury processes	1.9			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the revenue cycle	2.3			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the inventory cycle	1.9			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the fixed asset cycle	2.1			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the expenditure cycle.	1.9			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Discussed division PBC list with J. Simpson and revised documentation based on discussions.	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/1/2006	Review Delphi Business framework	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/1/2006	Make scheduling adjustments to AARMS based on timing changes	2.3			A1
Pacella	Shannon M.	SMP	Manager	3/1/2006	Map business key controls to our applications that may be deemed out of scope to analyze impact.	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Review and discuss final audit schedules	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Review and discuss planning strategies with internal management	3.6			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Review training agenda, determine walkthrough procedures, review Delphi framework	2.4			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Attend meeting with D. Bayles on Deficiencies	1.9			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Prepare for meeting with D. Bayles on Deficiencies	0.9			A1
Sheckell	Steven F.	SFS	Partner	3/1/2006	Attend planning meetings in Paris	8.2			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Review of team training event agenda.	2.1			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Review of significant processes from AWS.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Discussion with J. Volek regarding Dayton timing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Discussion with K. Horner on Dayton client assistance listing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Preparation of email to M. Loeb regarding family tree process.	1.0			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Discussion with A. Kulikowski regarding certex tool and ETBR controls.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Mtg with J. Henning and M. Pagac to discuss team training event agenda.	2.2			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Discussions with M. Boehm and M. Pagac regarding walkthrough documentation.	2.6			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Discussion with N. Sweeney and D. Greenbury regarding timing for T&I procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/1/2006	Preparation of emails to international teams on Q1 scope/procedures and instructions.	1.2			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of password parameters for Steering.	0.3			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of hardcopy workpapers (notes, wp ref's, etc.)	1.6			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation and walkthrough of termination process for Steering.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process for security/profile changes for Steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process and walkthrough of user access review for Steering.	1.7			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process and walkthrough of user adds/modifications for Steering.	2.2			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process and walkthrough of security/audit log review for Steering.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Prepared budget based on scope changes	1.9			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Documented Hyperion walkthrough procedures	2.7			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Prepared testing procedures workplan templates	0.4			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Prepared required milestone documents for Delphi engagement	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Confirmed omission of applications with core assurance team and TSRS management	0.7			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	1.3			A1
Zamora	Delbert A.	DAZ	Manager	3/1/2006	Research 'phantom' bond inputs for verification	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Work on Team Training Agenda per J. Simpson.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Update Delphi Contact list with new information received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Draft email regarding Detroit Economic Club Luncheon Details per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with B. Hamblin and J. Simpson regarding Delphi Audit Code Name.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with J. Simpson and N. Winn regarding March 7 conference Room Request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with J. Simpson and S. Pacella regarding March 6th Invitation for additional individuals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with J. Simpson and Delphi regarding Delphi Subsidiary Information for Family Tree process.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with M. Sakowski and P. Wardrobe regarding E&Y Network Access/Security Badge for C. Peterson.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/2/2006	Attend Timely reporting audit planning meetings	7.6			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Review of DPSS internal audit reports	0.6			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of materials for team training session	2.2			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of emails to R. Prueter, Saginaw Division ICC	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Meeting with J. Henning to discuss Client Assistance requests	0.5			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Review of 2004 10K to determine significant accounts to be tested in 2005.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Meeting with J. Simpson & M. Pagac to review Client Assistance Listings	1.9			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of e-mail to J. Steele, C. Anderson, and D. Langford, DPSS	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of slides for E&S portion of presentation for team planning event on 3/7/6	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Review of EY Segregation of Duties template to be distributed to all divisional locations for completion.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of e-mails to M. Wilkes, E&S Internal Control Coordinator, R. Jobe, E&S FD, and A. Jackson, E&S FD	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of Application control summary and initial meeting with Pete Wardrobe to determine testing strategy.	1.4			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Organization of workpapers.	1.1			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Editing of the key controls for manage changes.	2.9			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Walkthrough with S. Van Dyke for account change	1.2			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Editing of the Process description in manage change.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/2/2006	E&C divisional planning session.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/2/2006	Review of internal audit reports.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/2/2006	Debrief after E&C planning session.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Preparation for E&C planning meeting	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Review PBC list for Division walkthroughs	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Discussions with M. Hatzfeld re: E&S/Packard JV's	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Status update on Delphi planning with J. Simpson and the TSRS team	1.2			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	E&C Planning meeting with E&C personnel, M. Pagac, J. Henning, M. Hatzfeld	2.3			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Prepared presentation and reviewed for M. Pagac for E&C meeting	0.3			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Finished accumulation of T&I control objective templates for our walkthroughs	2.1			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Updated AWS file with changes from the updated divisional control framework received by Delphi.	2.0			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Conducted comparison of original divisional framework to the updated divisional control framework.	3.2			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Pulled controls from AWS for the revenue cycle for M. Boehm for a sample walkthrough for our team training	0.4			A1
Marold	Erick W.	EWM	Senior	3/2/2006	Review of updated Delphi framework to provide comments related to customer owned tooling.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/2/2006	Review Steering DITGC.	1.5			A1
Pacella	Shannon M.	SMP	Manager	3/2/2006	Discuss upcoming deadlines with the team .	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/2/2006	Discuss agenda topics and meeting material for Monday meeting to be held on application scoping with audit team.	1.1			A1
Pagac	Matthew M.	MMP	Manager	3/2/2006	Prepare for E&C Planning Meeting	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/2/2006	Attend E&C planning meeting with CFO of E&C	2.4			A1
Peterson	Christopher A.	CAP	Manager	3/2/2006	Discuss with TSRS team progress to date, application controls, and scheduling issues.	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/2/2006	Dayton AR SC-reading through client's process narratives for the Dayton Accounts Receivable Center and reviewing controls for appropriateness.	2.2			A1
Sheckell	Steven F.	SFS	Partner	3/2/2006	Attend planning meetings in Paris	7.8			A1
Simpson	Jamie	JS	Senior	3/2/2006	Review of audit team training agenda.	3.4			A1
Simpson	Jamie	JS	Manager	3/2/2006	Updating Delphi staffing for Q1.	1.2			A1
Simpson	Jamie	JS	Senior	3/2/2006	Discussion with A. Ranney regarding Dayton procedures and PBC list.	2.5			A1
Simpson	Jamie	JS	Manager	3/2/2006	Discussion with H. Aquino regarding family tree.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Development of AWS worksteps.	3.3			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of database access for Hyperion.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of user add/change walkthrough for Hyperion.	0.8			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of password parameters walkthrough for Hyperion.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of walkthrough for user access review for Hyperion.	0.9			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of hard copy documentation for Hyperion walkthroughs.	0.3			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of process and walkthrough of termination process for Hyperion.	1.4			A1
Tanner	Andrew J.	AJT	Senior	3/2/2006	Review development of international scope/budget	2.5			A1
Wardrobe	Peter J.	PJW	Manager	3/2/2006					
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Documented Hyperion walkthrough procedures	1.4			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Prepared testing procedures workplan templates	2.4			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Finalized staffing and scheduling for engagement	1.3			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Prepared walkthrough timing document for communication to Delphi management and international teams	2.7			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Preparation of reminder email for N. Miller's welcome event on 3/4/06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Preparation of emails to int'l teams regarding Delphi Q1 Audit Program.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Work on Team Training Agenda per J. Simpson, forward to team accordingly.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Correspondence with S. Pacella regarding Detroit Economic Club Luncheon Attendees.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Preparation of email to team regarding Delphi Planning/Training Event - Room Change.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Correspondence with N. Winn and J. Simpson regarding March 7 conference Room Request.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/3/2006	Review of division planning meetings	3.6			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Phone call with M. Wilkes, E&S ICC	0.2			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Call with J. Steele, DPSS Actg. Mgr.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Review of divisional section of team training event agenda	0.4			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Review of 1st quarter section of Team Training Event Agenda	0.4			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Preparation of walkthrough training materials for team training event.	2.5			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Determination of linkage between internal control framework and EY significant processes.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Met with P Wardrope and J. Simpson to finalize divisional application control testing strategy.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Reviewed revised internal control framework to determine changes - added new key controls to AWS based on review.	1.1			A1
Damodaran	Tarun	TD	Staff	3/3/2006	Revision of DITGC (Hyperion)- Walkthrough of Manage Changes	2.9			A1
Damodaran	Tarun	TD	Staff	3/3/2006	Revision of DITGC (Hyperion)- Description of process to key controls	3.8			A1
Fitzpatrick	Michael J.	MJF	Partner	3/3/2006	Discussions with S. Sheckell and K. Asher regarding initial audit procedures	1.0			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Review & preparation of team planning event presentation.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Delphi website research on company business overview geographic footprint, products/services, etc.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Review of all Delphi divisional planning presentations prepared by and delivered by client personnel.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	A&A research specific to disclosure requirements related to material weaknesses and significant deficiencies.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Develop understanding of JV and carve out audit requirements for Packard and E&S divisions.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/3/2006	Conf. Call with C. Arkwright re: Pegasus	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/3/2006	Planning meeting with J. Simpson and M. Pagac re: Delphi	1.1			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Updated team resource calendar for AWS file	0.5			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Helped with looking at team presentation, viewing for corrections/errors	0.5			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Prepared walkthrough templates for Delphi's significant processes for M. Boehm.	6.1			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Reviewed revised control framework received by Delphi and reviewed controls in AWS assuring all controls properly entered.	0.9			A1
Marold	Erick W.	EWM	Senior	3/3/2006	Discussions with M. Pagac regarding Delphi's control framework surrounding customer owned tooling.	0.6			A1
Martell	Michael A.	MAM	Principle	3/3/2006	International call and prep with Jan Powell of France to discuss our teams structure, locations for testing, protocols and application location contacts	1.9			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Review of application control scoping.	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Status meeting with Management, CAS and PwC.	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Meeting with J. Powell to discuss European coordination	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Discuss review comments with Mark to finish Steering walkthrough.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/3/2006	Meeting with PwC, Delphi IT SOX PMO and CAS to discuss scoping and timing of IT procedures.	1.9			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Review of AWS File	0.4			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Review training agenda	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Planning discussions with J. Henning	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Discuss PBC listing with R. Preuter	0.3			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Prepare and discuss framework comments with A. Kulikowski	2.3			A1
Peterson	Christopher A.	CAP	Manager	3/3/2006	Review workplans created by staff for ITGC testing.	7.2			A1
Ranney	Amber C.	ACR	Senior	3/3/2006	Dayton AR SC-Reading through client's narratives and updating client assistance list for Q1 quarterly review.	4.4			A1
Sheckell	Steven F.	SFS	Partner	3/3/2006	Attend planning meetings in Paris	8.0			A1
Simpson	Jamie	JS	Senior Manager	3/3/2006	Preparation of international instructions regarding Q1 procedures.	2.8			A1
Simpson	Jamie	JS	Senior Manager	3/3/2006	Review of Q1 divisional client assistance list	2.2			A1
Simpson	Jamie	JS	Senior Manager	3/3/2006	Review of Q1 divisional audit program	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/3/2006	Discussion with M. Boehm regarding client assistance list for divisions	1.0			A1
Simpson	Jamie	JS	Senior Manager	3/3/2006	Review of Dayton PBC list	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/3/2006	Discussion with N. Miller regarding T&I client assistance listing.	0.5			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Development of AWS worksteps.	3.3			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Clean-up of review comments for Steering DTIGC.	2.1			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Follow-up on open items for Steering walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Discussion of review comments with Shannon for Steering.	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	3/3/2006	Development of International IT protocols	0.5			A1
Wardrope	Peter J.	PJW	Senior	3/3/2006	Attended meeting with J. Powell, EMEA IT director	0.8			A1
Wardrope	Peter J.	PJW	Senior	3/3/2006	Performed review of Hyperion DITGC and supporting workpapers	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Prepared weekly budget to actual analysis of TSRS team hours	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Attended meeting with PWC and Delphi management to discuss 2006 audit scope	1.8			A1
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Reviewed and prepared analysis of application control listing prepared by core assurance team	1.6			A1
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	3/3/2006	Actuarial review - further research on phantom bond concept and followup with J. Simpson on WW's discount rate methodology	1.2			A1
Boehm	Michael J.	MJB	Manager	3/4/2006	Review of Delphi internal control framework to assess key controls for EY testing.	1.5			A1
Pacella	Shannon M.	SMP	Manager	3/4/2006	Review of Steering DITGC	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/4/2006	Set up meeting for call with Delphi Europe.	0.2			A1
Pacella	Shannon M.	SMP	Manager	3/4/2006	Document key factors to consider for removing eTBR from 2006 scope.	0.7			A1
Sheckell	Steven F.	SFS	Partner	3/4/2006	Review of Audit planning activities	2.8			A1
Boehm	Michael J.	MJB	Manager	3/5/2006	Preparation of training materials for team training event on 3/7/6	2.0			A1
Simpson	Jamie	JS	Senior Manager	3/5/2006	Review of J. Henning's comments on framework and incorporation into agenda.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2006	Work on team training agenda.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2006	Coordination of materials for Delphi planning/training event.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2006	Correspondence with S. Bell and S. Sheckell regarding Delphi fax machine approval.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2006	Coordination of logistics for printing of team training agenda for event on 3/7/06.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/6/2006	Participate in audit planning discussions	1.2			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Reviewed walkthrough templates prepared by K. Horner	0.6			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Preparation of slides for team training event presentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Preparation of training materials for team training event on 3/7/2006	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/6/2006	Met with E. Marold to determine format of AWS audit files for the 6 U.S. divisions	1.2			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Met with A. Krabill and J. Simpson to discuss walkthrough examples for team training event.	2.1			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Worked with K. Horner to prepare walkthrough templates for all significant divisional processes.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Determined application controls to be tested by EY and reviewed AWS file of testing plans for application controls.	1.8			A1
Damodaran	Tarun	TD	Staff	3/6/2006	DITGC (Hyperion) - Review and modifications to walkthrough section of the manage change.	8.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	Review of 8K's, Press releases.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	Review of Team training presentation.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	Preparation for EY team preparation on 3/7/06.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	SAS 100 preparation call with B. Prueter (Saginaw Division).	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	SAS 100 preparation call with C. Zerrull (Packard Division).	0.7			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Reviewed ICFC and UBT	0.9			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Reviewed and edited team training PowerPoint presentation for Tuesday's meeting with the Delphi team	1.8			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Created summary of all application controls from Delphi's Divisional Control Framework for M. Boehm.	2.4			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Reviewed Delphi's Reorganization page on there website for new information pertaining to the bankruptcy process	0.7			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Organized materials (Control objective templates, roll-up schedule, etc.) for Thermal & Interiors Division for our fieldwork to begin on March 8th.	1.8			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Organized audit room at corporate headquarters; file confidential/sensitive materials, etc.	0.4			A1

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Marold	Erick W.	EWM	Senior	3/6/2006	Reviewed updated divisional control framework and updated AWS for revised wording.	3.4			A1
Marold	Erick W.	EWM	Senior	3/6/2006	Prepared our client assistance list for initial procedures related to revenues and accounts receivable.	2.7			A1
Marold	Erick W.	EWM	Senior	3/6/2006	Prepared our client assistance list for initial procedures related to fixed assets and customer owned tooling.	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Review PBC list for Saginaw	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Finalize scheduling for Delphi	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Prepare/review team presentation	3.3			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Organize files pertaining to Delphi prior to inception of fieldwork	1.8			A1
Peterson	Christopher A.	CAP	Manager	3/6/2006	Develop ITGC work program to address all key ITGC.	3.4			A1
Ranney	Amber C.	ACR	Senior	3/6/2006	Dayton AR SC-reading through the Company's documentation of the service center's significant processes and determining our audit strategy to walkthrough the processes.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/6/2006	Planning- preparation for team training event.	1.4			A1
Simpson	Jamie	JS	Senior Manager	3/6/2006	Planning - Review of agenda for team training event.	2.7			A1
Simpson	Jamie	JS	Senior Manager	3/6/2006	Planning -Review of application controls with M. Boehm.	1.0			A1
Simpson	Jamie	JS	Senior Manager	3/6/2006	Planning- Review of walkthrough example for team training event.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/6/2006	Development of AWS worksteps.	3.7			A1
Stille	Mark Jacob	MJS	Staff	3/6/2006	Clean-up of Review Comments for Hyperion.	2.6			A1
Stille	Mark Jacob	MJS	Staff	3/6/2006	Clean-up of review comments for Steering.	0.9			A1
Wardrope	Peter J.	PJW	Senior	3/6/2006	Hyperion walkthrough review	1.6			A1
Wardrope	Peter J.	PJW	Senior	3/6/2006	Weekly status meeting with M. Harris and B. Garvey	0.9			A1
Wardrope	Peter J.	PJW	Senior	3/6/2006	Preparation of weekly time reporting matrix for engagement economics.	1.4			A1
Wardrope	Peter J.	PJW	Senior	3/6/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	1.2			A1
Zamora	Delbert A.	DAZ	Manager	3/6/2006	Actuarial review - analysis of various bonds used in creating phantom bonds for model	0.8			A1

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Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Correspondence with S. Duber regarding Visas for Juarez Visit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Delphi Training/Planning event including preparation o materials.	7.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Meeting with S. Jackson and D. Kolenc regarding technology for Delphi.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Correspondence with A. Krabill and B. Welsh regarding Delphi Q1 Audit Program.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/7/2006	E&Y Internal planning meeting for Delphi - 1st Quarter review	7.8			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Met with E&S team to discuss team expectations/roles.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Met with DPSS team to discuss team expectations/roles	0.6			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Review of Delphi accounting policies to prepare for divisional audit procedures.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Preparation for E&S section and Internal Control/Walkthrough portions of team training event.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Participated in team training event to walk full audit team through Q1 procedures, internal control procedures, divisional overviews, etc.	5.5			A1
Damodaran	Tarun	TD	Staff	3/7/2006	DITGC (Hyperion) - Review and modifications to walkthrough section of the manage change.	7.7			A1
Fellenz	Beth Anne	BAF	Staff	3/7/2006	Attended planning meeting for Delphi Corporation 2006 audit.	6.0			A1
Fitzpatrick	Michael J.	MJF	Partner	3/7/2006	Attended planning meeting for Delphi 2006 audit.	5.0			A1
Ford	David Hampton	DHF	Staff	3/7/2006	Travel time from Troy, MI to Dayton, OH SSC.	4.2			A1
Ford	David Hampton	DHF	Staff	3/7/2006	Attended planning meeting for Delphi 2006 audit. Discussed audit scoping, timing, staffing, etc.	6.5			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2006	Attend team training session (AABS, TSRS). Purpose of the session was to explain scope of current year audit, what has been done to date, what is required for the first qtr SAS 100 procedures and the timing of the remaining SOX and substantive audit procedures.	8.1			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Discussion with S. Sheckell re: independence relative to potential carve outs	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Delphi planning meeting (SS, JS, JH, MH, AK)	1.3			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Delphi internal controls training segment - Troy	2.2			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Delphi staff orientation and training session in Troy	4.1			A1
Horner	Kevin John	KJH	Staff	3/7/2006	Attended team training planning event for quarter one procedures for Delphi	6.0			A1
Horner	Kevin John	KJH	Staff	3/7/2006	Began review of fixed asset control objective templates for Thermals & Interior division in preparation of walkthrough	2.1			A1
Lajnef	Ziad	ZL	Senior	3/7/2006	Participated in the Planning meeting for the Delphi Audit	6.0			A1
Marold	Erick W.	EWM	Senior	3/7/2006	Attended Delphi kickoff meeting.	5.8			A1
Marold	Erick W.	EWM	Senior	3/7/2006	Prepared our client assistance list for initial procedures related to inventory and cost of sales.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/7/2006	Time spent reading and reviewing the most recent Delphi SEC filing for additional understanding of their business.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/7/2006	Time spent reading and reviewing Delphi's control framework in order to familiarize myself with the control environment before divisional procedures began.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/7/2006	Attendance at audit planning meeting for the entire Delphi team. Meeting led by S. Sheckell and J. Henning - included introduction of the team, discussions of divisional operations, scopes and various other audit related topics.	5.2			A1
Pagac	Matthew M.	MMP	Manager	3/7/2006	Delphi Team Planning Meeting	6.2			A1
Pagac	Matthew M.	MMP	Manager	3/7/2006	Planning discussions with Saginaw team	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/7/2006	Communicate with TSRS on Material Weakness with SOD	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	3/7/2006	Review Hyperion program change and IT Ops workplan.	3.7			A1
Ranney	Amber C.	ACR	Senior	3/7/2006	Dayton AR SC-traveling to Dayton from Troy, MI in order to perform our walkthroughs of Dayton's significant processes.	4.2			A1
Ranney	Amber C.	ACR	Senior	3/7/2006	Other-Attending the training session with the entire audit team in order to learn about the company and our approach to walkthrough the client's significant processes.	6.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/7/2006	Attending of the Kick-off Meeting for Delphi Team	6.0			A1
Rothmund	Mario Valentin	MVR	Staff	3/7/2006	Getting familiar with the company, including reading the 10K and PowerPoint Presentation	3.0			A1
Saimoua	Omar Issam	OIS	Staff	3/7/2006	Delphi 2006 Training/Planning Meeting	6.3			A1
Saimoua	Omar Issam	OIS	Staff	3/7/2006	Travel to Dayton Accounts Receivable Shared services to perform Cash Receipts Walk Through.	3.2			A1
Sharma	Geetika	GS	Staff	3/7/2006	Attended meeting with J. Henning for Delphi engagement.	1.1			A1
Sharma	Geetika	GS	Staff	3/7/2006	Attended initial overview of Delphi audit with Delphi engagement personnel.	5.9			A1
Sheckell	Steven F.	SFS	Partner	3/7/2006	Prepare audit planning forms	2.2			A1
Sheckell	Steven F.	SFS	Partner	3/7/2006	Discuss staffing issues with team	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/7/2006	Lead planning event with audit team	6.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/7/2006	Participated in training event/kick-off event for Delphi engagement.	6.0			A1
Simpson	Jamie	JS	Senior Manager	3/7/2006	Team training event for Delphi 2006 audit.	6.5			A1
Simpson	Jamie	JS	Senior Manager	3/7/2006	Discussion with S. Sheckell and K. Asher regarding staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/7/2006	Meeting with S. Sheckell, J. Henning, A. Krabill and M Hatzfeld to discuss audit status.	0.9			A1
Simpson	Jamie	JS	Senior Manager	3/7/2006	Discussion with S. Jackson and D. Kolenc regarding Quickplace and Eroom tools for Delphi.	0.5			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Scheduling of Global Network Walkthroughs.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Mapping of AWS worksteps to Operations work program and Key Controls.	1.1			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Clean -up of Review Notes and documentation of walkthroughs for Hyperion.	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	3/7/2006	Mapping of AWS worksteps to Logical Access work program and Key Controls.	1.7			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Mapping of AWS worksteps to Program Change work program and Key Controls.	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/7/2006	Development/review of IT planning documents	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	3/7/2006	Meeting with C. Peterson to orient him with the client and the engagement	1.3			A1
Vang	Reona Lor	RLV	Senior	3/7/2006	Attended the Delphi - 2006 Core Audit Training with Core Team.	5.1			A1
Vang	Reona Lor	RLV	Senior	3/7/2006	Reviewed materials at team training including setting up engagement code on TRAX, etc.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/7/2006	Attended meeting with J. Henning and Matt Pagac regarding Delphi Core Audit.	0.6			A1
Wardrope	Peter J.	PJW	Senior	3/7/2006	Reviewed Delphi global network workplan.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/7/2006	Review of Hyperion walkthrough documentation with E&Y staff member to discuss review notes.	2.6			A1
Wardrope	Peter J.	PJW	Senior	3/7/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	0.8			A1
Zamora	Delbert A.	DAZ	Manager	3/7/2006	Documentation on project to date for files	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Correspondence with CIBT regarding FNC visa for Mexico travel.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Preparation of cover letter for Mexico travel per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Coordination of meeting with D. Sherbin per S. Sheckell on 3/16/06.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Correspondence with J. Hasse regarding Filing Cabinet on-site for engagement team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Correspondence with J. Simpson regarding Packard - Warren, Ohio Info per Z. Lajnef.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Various correspondence with J. Nolan and J. Simpson regarding E&Y Access to Hyperion/DGL.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Correspondence with A. Krabill regarding Delphi Subsidiary Information; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Work on Mailing list for transcript of Turley's speech including correspondence with J. Simpson accordingly.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Various correspondence with J. Hasse and P. Wardrope regarding E&Y Network Access/Security Badge for C. Peterson.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/8/2006	Perform DPSS walk-through (capital expenditure)	6.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/8/2006	Comparison of the COT (narratives) for the DPSS division vs. framework	1.7			A1
Avila-Villegas	Vanessa	VAV	Senior	3/8/2006	Conference call with S. Hernandez (Mexican partner) regarding the purpose of the Mexican Delphi operation planning meeting in Juarez .	1.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Phone call with R. Hoffman to discuss TB 280 AR reconciliation.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Phone calls with J. Nolan to set up Corporate Accounting Meeting.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Revenue recognition meeting with Jim Steele, DPSS Accounting Manager	1.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Meetings with B. Fellenz to determine inventory walkthrough strategy.	2.1			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Meeting with V. Avilla-Villegas to determine PP&E walkthrough strategy.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Preparation of summary issues template for distribution to Delphi Audit Team	0.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Meeting with A. Krabill and B. Fellenz to determine Sales/AR walkthrough strategy.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Review of DPSS narrative templates for expenditure, inventory, and employee cost processes	2.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Kick-off meetings with J. Steele and R. Nedadur at DPSS to review contents of client assistance package, set expectations for site visit, etc.	1.8			A1
Damodaran	Tarun	TD	Staff	3/8/2006	DITGC (DGL) - Process Description for Manage change .	2.2			A1
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Preparation of inventory walkthrough for DPSS.	5.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Discussion with R. Nedaur for inventory walkthrough for DPSS.	2.5			A1
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Discussion with K. Wallace, regarding inventory walkthrough for DPSS.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Discussion with J. Steele, Accounting Manager regarding Revenue cycle for DPSS.	0.8			A1
Ford	David Hampton	DHF	Staff	3/8/2006	Walked through the tooling invoice process.	4.1			A1
Ford	David Hampton	DHF	Staff	3/8/2006	Walked through the credit and debit memo process.	3.2			A1
Ford	David Hampton	DHF	Staff	3/8/2006	Meet with Floranne for introduction to contacts at the location, etc.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Travel time to Saginaw location for 1st qtr procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Travel time from Saginaw to troy, returning from 1st qt review procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Discussion of Italian plant closure, severance implications and accounting treatment to be used.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Meetings with accounting manager to discuss process flow related to inventory, payroll, cash disbursements and accounts receivable.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Meeting with PP&E accountant to discuss process flow and controls related to the acquisition, recording and disposition of capital assets.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Meeting with AFD's to discuss historical accounting/audit issues - i.e. any significant deficiencies, material weaknesses or restatement items.	1.9			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Reviewed fixed asset control objective templates for T&I for preparation of walkthrough	3.5			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Facilities tour at Delphi's Thermal & Interior Division, met N. Cash, D. Praus	0.9			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Made a selection of a fixed asset addition, disposal, and a fixed asset to walkthrough depreciation	0.4			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Reviewed employee cost control objective templates for Thermal & Interior division in preparation for walkthroughs	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/8/2006	Organized request list for our fixed asset selections for T. Castle for items needed to complete our walkthrough based on our selections	0.6			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Created flowcharts for the capital expenditure, disposal, and depreciation process to better understand the process prior to our walkthrough	2.3			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended a meeting with P. O'Bee to discuss fixed asset process.	1.4			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended a meeting with L. Briggs from Saginaw Steering to discuss inventory process.	2.7			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended meeting with B. Prueter at Saginaw Steering to discuss our client assistance list.	2.3			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended a meeting with B. Louis to discuss 2005 restatement items and significant deficiencies.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Review of the Control Objective Templates for the fixed asset and treasury processes.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Review of T&I's trial balance, including discussions with E. Creech, in Financial Accounting and Reporting, to determine the significant accounts that will require audit.	1.6			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Review of the T&I divisions significant accounting memos, as provided by Eric Creech, in order to understand certain of the significant accounting matters addressed by the division.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Planning for the T&I divisional audit procedures. Included reading and reviewing some control objective templates and reviewing the summary presentation prepared and provided by the division.	3.5			A1
Pagac	Matthew M.	MMP	Manager	3/8/2006	Travel to/from Saginaw	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/8/2006	Review, correspond and file emails pertaining to Delphi	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/8/2006	Attend various kick-off meetings at Delphi Saginaw with B. Preuter, Greg, Linda and Delphi team	6.3			A1
Peterson	Christopher A.	CAP	Manager	3/8/2006	App controls memo draft and related research. Planning.	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-making acquaintances with all of the AI Supervisors, Control Desks, and Customer Master Group, setting up the audit room, and getting a tour of the facility.	1.6			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-going over key controls within each of the subprocesses applicable to the Sales, AR and Cash Receipts process and our walkthrough strategy with the two staff.	2.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-matching up controls per the Company's control objective templates to the Control Framework, and determining the applicable controls at the Dayton AR service center.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-discussing the Sales, AR and Cash receipts process as it relates to the E&C division with the Supervisor, C. Davies, in order to understand the activities that occur at Dayton.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SSC-discussing our Dayton visit and strategy, and also the Company's procedures to determine AR amounts subject to set-off with Payables due to the bankruptcy with the client (B. Turner).	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Drawing of the Revenue Cycle Flowchart	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Preparation of the Inventory Walkthrough	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Preparation of the Investment in Affiliates Walkthrough	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Meeting with N. Cash and D. Prauss (Internal Audit) to discuss our strategy	2.3			A1
Saimoua	Omar Issam	OIS	Staff	3/8/2006	Obtained supporting documents for the Cash receipt walk through	8.4			A1
Sharma	Geetika	GS	Staff	3/8/2006	Meetings with B. Prueter, B. Krausneck, P. O'Bee, and Linda.	3.5			A1
Sharma	Geetika	GS	Staff	3/8/2006	Review documentation for Fixed Asset process and create summary of narratives in walkthrough.	3.6			A1
Sharma	Geetika	GS	Staff	3/8/2006	Drafted list of documents needed for the Fixed Asset walkthrough meeting and discussed things to consider when doing walkthrough with Eric.	0.8			A1
Sheckell	Steven F.	SFS	Partner	3/8/2006	Audit planning discussions with team	3.1			A1

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Sheckell	Steven F.	SFS	Partner	3/8/2006	Divisional discussion with team	0.9			A1
Sheckell	Steven F.	SFS	Partner	3/8/2006	International conference call with Mexico regarding audit scope	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/8/2006	International conference call with Poland regarding audit scope	0.9			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Review of Delphi contact list for L. Bower.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Review of Dayton revenue process documentation.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussion with D. Ford on credit memo process	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Conf. call with E&Y Poland team to discuss audit status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussion with N. Miller regarding T&I Q1 procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussions with F. Dunford regarding Dayton AR processes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussions with A. Ranney on walkthrough approach for Dayton.	3.2			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussion with C. Davies regarding E&C revenue processes at Dayton.	0.9			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussions with V. Avila-Villegas and S. Sheckell regarding Mexico.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussion with B. Turner regarding Dayton AR setoff process and Q1 procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussions with A. Krabill and M. Boehm on DPSS and T&I and application controls.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/8/2006	Documentation of walkthroughs for MMSC (Steering).	2.2			A1
Stille	Mark Jacob	MJS	Staff	3/8/2006	Walkthroughs of Program Changes/Operations for MMSC (Steering).	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/8/2006	Travel from Delphi HQ to Delphi MMSC for walkthroughs (Steering).	2.4			A1
Tosto	Cathy I.	CIT	Partner	3/8/2006	Prepare agenda for tax 404 mtg	0.2			A1
Tosto	Cathy I.	CIT	Partner	3/8/2006	Review Delphi's 404 documentation	0.6			A1
Tosto	Cathy I.	CIT	Partner	3/8/2006	Conference call with S. Sheckell, D. Kelley, and A. Krabill to discuss timing of 1st quarter work	0.3			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Reviewed COT for Expenditures Process against the 2006 Control Framework	0.9			A1

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Vang	Reona Lor	RLV	Senior	3/8/2006	Reviewed 2005 COTs (key controls) for Cash Disbursements against the Control Framework.	1.1			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Prepared a listing of items to obtained from the Purchasing and AP departments for the next day.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Discussed logistics and obtained Control Objective Templates with B. Prueter, ICC at Delphi - Saginaw.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Attended PBC listing update with Bob Prueter and Audit Team for Saginaw (M. Hatzfeld, M. Pagac, G. Sharma, E. Marold).	1.3			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Preparation of walkthrough template for Accounts Payable (Expenditure) Process for Saginaw - identified all key controls relevant to the key controls in the 2005 COTs.	2.3			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Preparation of walkthrough template for Cash Disbursement Process for Saginaw - identified all key controls relevant to the key controls in the 2005 COTs and documented a summary of the process into the Templates.	1.3			A1
Wardrope	Peter J.	PJW	Senior	3/8/2006	Application control discussion with audit team.	0.4			A1
Wardrope	Peter J.	PJW	Senior	3/8/2006	Travel from Delphi HQ to EDS MMSC for Delphi Steering walkthroughs.	2.4			A1
Wardrope	Peter J.	PJW	Senior	3/8/2006	Discussions with B. Garvey regarding E&Y approach, scope, coordination of teaming efforts.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/8/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	0.8			A1
Wardrope	Peter J.	PJW	Senior	3/8/2006	Meetings with EDS applications support team to discuss controls in place for the Saginaw Steering mainframe applications.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Correspondence with G. Curry and J. Simpson regarding AWS server for Delphi engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Work on budget status analysis including comparison to ARMS and adjusting for changes in ARMS accordingly.	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Various correspondence with A. Menth, L. Beasley and J. Hasse regarding Delphi Telephonic Audit Committee Meeting.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Continue working on Mailing list for transcript of Turley's speech including correspondence with J. Hasse; forward to L. Bower accordingly.	1.1			A1
Asher	Kevin F.	KFA	Partner	3/9/2006	Participate in PPD update discussion	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/9/2006	Perform DPSS walk-through (capital expenditure)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of Corporate accounting control objective templates.	2.4			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of DPSS Inventory and revenue process documentation.	2.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Phone call with J. Nolan to set up Corporate Accounting meeting.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of 2005 and 2006 accounting memos generated by DPSS division.	2.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Meeting with V. Avilla-Villegas related to fixed asset walkthrough	0.6			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Phone call with A. Ranney related to segregation of duties template.	0.1			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of changes related to latest version of internal control framework.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Phone calls with R. Vang related to Kokomo divisional procedures & staffing	0.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Meetings with B. Fellenz related to revenue and inventory process walkthroughs.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Preparation of e-mail to Delphi team to distribute Summary Issues Matrix template.	0.2			A1
Damodaran	Tarun	TD	Staff	3/9/2006	DITGC (Hyperion) - Combining and standardization of document for manage change and logical access .	1.7			A1
Fellenz	Beth Anne	BAF	Staff	3/9/2006	Preparation of revenue walkthrough for DPSS.	3.5			A1
Fellenz	Beth Anne	BAF	Staff	3/9/2006	Preparation of inventory walkthrough for DPSS.	5.8			A1
Fellenz	Beth Anne	BAF	Staff	3/9/2006	Discussion with O. Elder regarding inventory walkthrough for DPSS.	1.1			A1
Fitzpatrick	Michael J.	MJF	Partner	3/9/2006	Participate in PPD update discussion	1.0			A1
Ford	David Hampton	DHF	Staff	3/9/2006	Documented the Tooling Invoice Process	1.8			A1
Ford	David Hampton	DHF	Staff	3/9/2006	Documented Customer List maintenance process	2.3			A1
Ford	David Hampton	DHF	Staff	3/9/2006	Documented the Credit and Debit Memo process.	2.6			A1

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Ford	David Hampton	DHF	Staff	3/9/2006	Walked through the Customer Master List maintenance process	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Travel time returning to Troy office from GM shared service planning session.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Meeting with GM representatives to discuss process flow and controls at the various shared service locations.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Review of Company's remediation plan for Significant deficiencies and material weaknesses - preparation for call with J. Henning accordingly.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Travel time to Renn Center for purposes of planning meeting with GM representatives to discuss process flow and controls related to the Tempe, Jamaica and Juarez SSC's.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Review of offering memorandums for the Catalyst business of E&C. Purpose of review was to begin scoping carve-out audit.	3.4			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2006	Discussion of SSC visit with M. Hatzfeld	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2006	Review of material weakness remediation plan with M. Hatzfeld	1.3			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Made selection of one hourly employee to walkthrough payroll process	0.2			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Met with K. Wood and discussed new hire/termination/pay rate change process	1.6			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Meeting for employee cost process, met with K. Wood, N. Cash, D. Praus	1.8			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Made selection of one salary employee for our walkthrough of the payroll process (employee cost)	0.2			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Began updating fixed asset walkthrough template with data from selections we made for our walkthrough	0.9			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Reviewed employee cost control objective templates in preparation for meeting to go over payroll process	0.8			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Updated walkthrough template for payroll process based on information received in meeting on employee cost.	2.1			A1

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Horner	Kevin John	KJH	Staff	3/9/2006	Finalized request list for our fixed asset selections to obtain supporting documentation for our walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Updated fixed asset flowcharts for our understanding of the fixed asset process: acquiring, disposing, depreciating	0.4			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Met with T. Castle to discuss our request list, he will be in contact with necessary people to obtain items on our request list	0.2			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Updated walkthrough template with information obtained from meeting with K. Wood, HR rep., walked through new hire, termination, and pay rate change.	1.4			A1
Marold	Erick W.	EWM	Senior	3/9/2006	Prepared a memorandum summarizing all of the meetings attended.	3.4			A1
Marold	Erick W.	EWM	Senior	3/9/2006	Attended a meeting with the Hourly Payroll supervisor to document our understanding of the payroll process.	2.4			A1
Marold	Erick W.	EWM	Senior	3/9/2006	Assisted R. Vang with her understanding and walkthrough of the Accounts Payable process.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Meeting to discuss the T&I treasury cycle. Included E. Creech and N. Cash from the client.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Review of the fixed asset/tooling Control Objective Templates and the tooling accounting memo.	2.5			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Meeting to discuss the payroll cycle at T&I with the client. Included N. Cash and K. Wood from the client.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Discussion with J. Simpson re: the various issues and accounting matters encountered through two days of work at the T&I division.	1.9			A1
Pagac	Matthew M.	MMP	Manager	3/9/2006	Review and discussion internally with M. Hatzfeld with respect to material weaknesses and SOD	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/9/2006	Travel from Detroit and attend meeting with GM with regards to planning for Delphi Shared Service Center	3.8			A1
Peterson	Christopher A.	CAP	Manager	3/9/2006	Develop ITGC work program to address all key ITGC.	4.1			A1

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Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-discussing the Sales, AR and Cash Receipts process as it relates to Thermal and Interiors with the client (R. Hamilton)	1.1			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-detail reviewing the Invoicing, Sales Returns and Adjustments process walkthrough documentation and supporting workpapers.	3.5			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-discussing the cash application process with the client (J. Bell) and unapplied cash issues related to the Packard Division.	1.2			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-Discussing the accounts receivable reconciliation process with the client (J. Fortuno), and obtaining an understanding of all accounts.	2.4			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-reviewing the segregation of duties matrix with the client (F. Dunford) as it relates to the Sales, AR and Cash Receipt activities.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Preparation of the Lease Walkthrough	4.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Preparation of the Investments in Affiliates Walkthrough	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Walkthrough Meeting with E. Creek and E. Stevons for the Treasury Walkthroughs	2.5			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Attending Discussion with Manager and Senior Manager to discuss results and approaches	1.3			A1
Saimoua	Omar Issam	OIS	Staff	3/9/2006	Inquired with supervisors and analysts about the Cash receipts process and obtained additional support documents in order to complete the walk through	8.2			A1
Schaffert	Glen A.	GAS	Partner	3/9/2006	Participate in PPD update discussion	1.0			A1
Sharma	Geetika	GS	Staff	3/9/2006	Attended meeting with J. Keberlein for walk-through of the Hourly Payroll Process.	1.1			A1
Sharma	Geetika	GS	Staff	3/9/2006	Follow-up and requesting items from P. O'Bee for Fixed Asset process as well as documenting the process.	2.4			A1
Sharma	Geetika	GS	Staff	3/9/2006	Obtaining an understanding of the payroll process and creating a summary for the walk-through; documenting summary of controls in walk-through accordingly.	3.6			A1
Sheckell	Steven F.	SFS	Partner	3/9/2006	Participate in PPD update discussion	1.2			A1

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Simpson	Jamie	JS	Senior Manager	3/9/2006	Mtg with T&I managers to discuss equity investments and restatement items.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/9/2006	Discussions with N. Miller and M. Rothmund on T&I walkthrough documentation.	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/9/2006	Review of Policies and Procedures for MMSC (Steering)	2.7			A1
Stille	Mark Jacob	MJS	Staff	3/9/2006	Documentation of Operations processes and walkthroughs.	1.6			A1
Stille	Mark Jacob	MJS	Staff	3/9/2006	Documentation of Program Change processes and walkthroughs.	2.8			A1
Tosto	Cathy I.	CIT	Partner	3/9/2006	Meeting with J. Erickson to discuss timing and requirements for 1st quarter and 404.	1.3			A1
Tosto	Cathy I.	CIT	Partner	3/9/2006	Prepare for meeting with J. Erickson to discuss timing and requirements for 1st quarter and 404.	1.0			A1
Tosto	Cathy I.	CIT	Partner	3/9/2006	Staffing discussion for 404 and 1st quarter	0.2			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Updated AP Process Walkthrough Template.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Received and discussed productive inventory POs with N. Baird, Purchasing Manager/S. Wisniewski.	1.2			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Requested productive purchase order and discussed the Purchasing Process with Purchasing Manager, N. Baird and S. Wisniewski	0.8			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Discussed with L. Briggs, Financial Operations Manager about the AP process and inquired of personnel to contact to obtain documentation.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Documented productive inventory PO/nonproductive inventory PO in AP Walkthrough Template; requested more information for non-productive inventory purchase.	4.1			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Called B. Neagle to setup meeting at 8:00am, Friday morning.	0.2			A1
Wardrope	Peter J.	PJW	Senior	3/9/2006	Drafted response to Delphi request to provide information regarding scope of services.	1.3			A1
Wardrope	Peter J.	PJW	Senior	3/9/2006	Meetings with GM shared service team members to gain a better understanding of the role that GM plays in hosting AP and Payroll services for Delphi.	4.2			A1
Zamora	Delbert A.	DAZ	Manager	3/9/2006	Actuarial review - follow-up on bond method	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Various correspondence regarding visa documents for Juarez visit per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Various correspondence regarding E&Y Online for Delphi; forward tax services to A. Krabill accordingly.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Work on budget status analysis including comparison to ARMS and adjusting for changes in ARMS accordingly.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Various coordination regarding tech support for TSRS conference room with J. Hasse, C. Peterson and K. Fisher.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Preparation of list of additional individuals who need security/network access; forward to J. Hasse accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Correspondence with J. Hasse regarding Intranet Access for engagement team; prepare form and forward accordingly.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/10/2006	Restructuring meeting with J. Sheehan	1.9			A1
Asher	Kevin F.	KFA	Partner	3/10/2006	Audit update review on planning activities	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/10/2006	Document to the DPSS walk-through (capital expenditure)	7.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/10/2006	Travel arrangements for the meeting to be held on March 29 in Juarez, Mexico	0.4			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Review of treasury cycle information for DPSS	0.4			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Phone calls with R. Vang to discuss E&S staffing.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings related to inventory process walkthrough at DPSS	1.9			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings with B. Fellenz to discuss inventory process findings at DPSS.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Phone calls with R. Pochmara and N. Miller to discuss E&S and T&I Staffing	0.3			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings with R. Neduar, DPSS, to discuss employee cost and expenditure cycles.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings with V. Avilla-Villegas to discuss findings in DPSS Fixed Asset Process.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meeting with D. Langford, DPSS, to discuss completion of segregation of duties template.	0.3			A1

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Boehm	Michael J.	MJB	Manager	3/10/2006	Review of DPSS Expenditure cycle and Employee Cost Control Objective Templates to determine walkthrough strategy for EY staff.	2.2			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Preparation of inventory walkthrough for DPSS.	5.9			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Discussion with Operations supervisor, O. Elder, regarding inventory walkthroughs for DPSS.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Discussion with R. Nedaur from Finance department regarding revenue walkthrough for DPSS.	1.6			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Discussion with R. Nedaur from Finance Department regarding inventory walkthrough for DPSS.	0.9			A1
Ford	David Hampton	DHF	Staff	3/10/2006	Travel From Dayton SSC to Troy, MI.	4.3			A1
Ford	David Hampton	DHF	Staff	3/10/2006	Cleared Review notes on walkthroughs	1.3			A1
Ford	David Hampton	DHF	Staff	3/10/2006	Obtained and documented AR Acct Recs.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/10/2006	Review of Payroll walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/10/2006	Review of Inventory walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/10/2006	Preparation of Saginaw ASM.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/10/2006	Travel time to Saginaw plant for SAS 100 procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/10/2006	Packard PBC list call in preparation for 3/13/06 planning visit.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/10/2006	Travel time from Saginaw plant for purposes of 1st qtr SAS 100 procedures.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	Meeting with D. Williams re: E&C operating procedures	1.1			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	Conference call with D. Bayles re: controls testing and reliance strategy	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	Meeting with S. Sheckell and J. Henning re: IT testing and controls reliance strategies	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	JH meeting with TSRS re: status of TSRS test plan and reliance on general IT controls	0.6			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Updated fixed asset walkthrough template based on selections made for the walkthrough	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/10/2006	Meeting with T. Castle, J. Meinberg, N. Cash, T. Torge to discuss fixed asset process: additions, disposal, depreciation.	1.4			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Met with N. Cash to request budget/forecast to actual analysis from the plant level and division level.	0.3			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Updated payroll process walkthrough based on information from documentation received through the walkthrough process of a salary employee and an hourly employee	2.6			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Reviewed fixed asset control objective templates, flowcharts we created, in preparation for our meeting to walkthrough the fixed asset process - created questions to be asked in the meeting.	1.3			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Preparation of e-mail to L. Severson requesting budget/forecast to actual analysis for a plant and at the divisional level that we need for next week for our walkthrough of the employee cost process	0.1			A1
Huffman	Derek T.	DTH	Senior	3/10/2006	Meeting with D. Steis and R. Hale of Vega to plan SAP walkthroughs and discuss client assistance list requests.	1.7			A1
Marold	Erick W.	EWM	Senior	3/10/2006	Started initial documentation of my inventory walkthrough.	2.3			A1
Marold	Erick W.	EWM	Senior	3/10/2006	Attended a meeting with the inventory cost analyst to walkthrough the inventory process.	3.3			A1
Marold	Erick W.	EWM	Senior	3/10/2006	Attended a meeting with the salary supervisor to understand the payroll process related to salary employees.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Time spent beginning the documentation of the tooling walkthrough.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Reading and reviewing the inventory accounting policy to prepare for the T&I inventory process meeting.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Meeting with T. Castle and N. Cash of the T&I division to understand the fixed asset and tooling procedures at the division.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/10/2006	Meeting with T&I divisional personnel, including lead cost accountant and Nora Cash to discuss the inventory and COS process at the division.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Conference call with C. Zerul, Assistant Financial Director of the Packard Division and M. Hatzfeld, Sr. Manager to discuss upcoming field work.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Coordinating with Paola from PwC about including PwC in our interviewing and fact gathering meetings in order to reduce the time requirements from the client.	0.5			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Review of the Schedule of Posted Adjustments for the year ending 12/31/05 for the T&I division, in addition to review of the adjustments recorded as part of the restatement.	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/10/2006	Travel to/from Saginaw.	2.2			A1
Pagac	Matthew M.	MMP	Manager	3/10/2006	Review material weakness presentation	0.6			A1
Peterson	Christopher A.	CAP	Manager	3/10/2006	Develop ITGC work program to address all key ITGC.	4.2			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-traveling back to Troy, MI from Dayton, OH.	3.9			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-detail reviewing the Cash Receipt walkthrough documentation and workpapers.	1.1			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-detail reviewing the Invoicing, Sales Returns, and Adjustments process walkthrough documentation and supporting workpapers.	2.3			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-discussing our status and the issues discovered during our walkthrough process at the AR service center with the client (F. Dunford and C. Davies).	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/10/2006	Preparation of the Inventory Walkthrough	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/10/2006	Attending the Inventory Walkthrough Meeting	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/10/2006	Finishing the Investment in Affiliates Walkthrough	2.2			A1
Saimoua	Omar Issam	OIS	Staff	3/10/2006	Documented the Cash receipt walk through.	4.1			A1

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Saimoua	Omar Issam	OIS	Staff	3/10/2006	Travel to Detroit from the Dayton, OH AR shared service center	3.5			A1
Sharma	Geetika	GS	Staff	3/10/2006	Attended meeting with HR and John in hourly payroll regarding the payroll process.	0.3			A1
Sharma	Geetika	GS	Staff	3/10/2006	Finished writing walk-through process for payroll process with the exception of the salary employees.	4.1			A1
Sharma	Geetika	GS	Staff	3/10/2006	Attended meeting with P. O'Bee to gather items for the Fixed Asset Process.	1.1			A1
Sharma	Geetika	GS	Staff	3/10/2006	Continued with the Fixed Asset walk-through.	1.6			A1
Sharma	Geetika	GS	Staff	3/10/2006	Attended meeting with Lori to get information for disposals.	0.9			A1
Sheckell	Steven F.	SFS	Partner	3/10/2006	Audit planning meetings	1.8			A1
Sheckell	Steven F.	SFS	Partner	3/10/2006	International coordination	2.1			A1
Stille	Mark Jacob	MJS	Staff	3/10/2006	Documentation of hardcopy workpapers for MMSC (Steering).	1.7			A1
Stille	Mark Jacob	MJS	Staff	3/10/2006	Walkthrough and documentation of Operations for MMSC (Steering).	2.6			A1
Stille	Mark Jacob	MJS	Staff	3/10/2006	Walkthrough and documentation of program changes for MMSC (Steering).	3.4			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Updated AP Process Walkthrough Template.	1.2			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Obtained and discussed debit memo transaction with D. Buckner, AP Liaison.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Documented non-productive inventory information into the AP Process Walkthrough Template.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed and obtained information about Non-Productive Inventory purchase selected with S. Lubban.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed with Production Cost & Logistics Personnel (B. Neagle and J. Mayan) about the Receiving Process of Productive Inventory.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed with Linda Briggs, Financial Operations Manager, the Finance side of the AP process; obtained print screens of the journal entries, subledger and GL for the selected sample accordingly.	0.7			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed Non-productive Inventory Process with Elaine from Purchasing and M. OTooles from HSS.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	3/10/2006	Documented all information obtained from Purchasing and PCL in AP Process Walkthrough Template.	2.9			A1
Wardrope	Peter J.	PJW	Senior	3/10/2006	Reviewed draft of Delphi Steering DITGC.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/10/2006	Discussed TSRS approach and scope with J. Henning.	0.6			A1
Wardrope	Peter J.	PJW	Senior	3/10/2006	Prepared client assistance listing for Treasury walkthroughs.	0.9			A1
Wardrope	Peter J.	PJW	Senior	3/10/2006	Prepared responses to 2005 deficiencies for discussion with Delphi management.	1.2			A1
Wardrope	Peter J.	PJW	Senior	3/10/2006	Drafted understanding of GM shared service arrangements based on meetings from Thursday.	2.1			A1
Wardrope	Peter J.	PJW	Senior	3/10/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	2.0			A1
Zamora	Delbert A.	DAZ	Manager	3/10/2006	Actuarial review - follow-up on bond method and discuss with Angie accordingly.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/11/2006	Packard - Planning and scheduling for divisional procedures at Packard, including travel arrangements, reviewing documentation and discussions with staff.	2.3			A1
Boehm	Michael J.	MJB	Manager	3/12/2006	Travel to Kokomo, IN for E&S site visit (initial review procedures)	3.2			A1
Ford	David Hampton	DHF	Staff	3/12/2006	Traveled to Warren, OH for Packard Division audit.	3.8			A1
Miller	Nicholas S.	NSM	Manager	3/12/2006	Travel time to Warren, OH for Packard Divisional procedures.	2.5			A1
Pochmara	Rose Christine	RCP	Intern	3/12/2006	Travel from MI to Kokomo, Indiana.	4.8			A1
Saimoua	Omar Issam	OIS	Staff	3/12/2006	Travel to Kokomo, IN from MI	3.8			A1
Simpson	Jamie	JS	Senior Manager	3/12/2006	Review of Corporate 404 process documentation and preparation of summary of comments.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with J. Hasse regarding File Cabinet Lock #.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Preparation of Budget Status - February 10, 2006 per J. Simpson.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with J. Hasse regarding Division Network Connections	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with E. Marold and G. Curry regarding Delphi AWS Server.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with J. Simpson regarding R. Horkenbach's contact information.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Various printer coordination with Tom, etc. for troubleshooting team printer.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Various correspondence regarding obtaining Certificate of Insurance for Kokomo facility.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Introduction to B. Thelan, D. Kolano and T. Bishop regarding Ernst & Young Audit Engagement Letter; forward electronic copy to Brian accordingly.	0.9			A1
Asher	Kevin F.	KFA	Partner	3/13/2006	Participate in audit status discussions	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/13/2006	Travel time from Detroit, Mi to Warren, OH - Packard division	3.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/13/2006	Travel arrangement for planning meeting in Juarez on March 29, 2006	0.4			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Review of DPSS PP&E walkthrough documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Meeting with R. Jobe to discuss Q1 Review Procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Kickoff meeting at E&S with M. McWhorter & M. Wilkes	1.2			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Review of correspondence from ACS team related to payroll cycle.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Meeting with O. Saimoua to determine Revenue walkthrough procedures.	1.8			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Conference call with M. Wilkes and S. Snow to discuss inventory.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Discussion of expenditure cycle with R. Pochmara to strategize walkthrough procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Conference call with M. McDonald and M. Wilkes to discuss expenditure and revenue processes.	1.3			A1
Damodaran	Tarun	TD	Staff	3/13/2006	DGL Walkthrough Meeting with M. Whiteman	1.1			A1

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Damodaran	Tarun	TD	Staff	3/13/2006	DITGC (DGL) - Process description for manage change.	3.9			A1
Damodaran	Tarun	TD	Staff	3/13/2006	DITGC (DGL) - Process description for logical access.	3.1			A1
Fellenz	Beth Anne	BAF	Staff	3/13/2006	Preparing inventory walk through for DPSS.	5.4			A1
Fellenz	Beth Anne	BAF	Staff	3/13/2006	Preparation of Revenue walkthrough for DPSS.	3.1			A1
Fellenz	Beth Anne	BAF	Staff	3/13/2006	Discussion with Rohini regarding revenue walkthrough for DPSS.	0.5			A1
Ford	David Hampton	DHF	Staff	3/13/2006	Documented Payroll Process Walkthroughs.	3.1			A1
Ford	David Hampton	DHF	Staff	3/13/2006	Walked through the payroll process for Packard Division.	3.6			A1
Ford	David Hampton	DHF	Staff	3/13/2006	Walked through the HR/employee file maintenance process for Packard Division	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Review of significant accounting memos.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Meeting with C. Zerull (AFD) to discuss game plan for walkthroughs.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Travel time from Detroit to Warren, OH. Purpose of trip was 1st qtr SAS 100 site visit.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Meeting with C. Zerull (AFD) to discuss significant 2005 items, issues, accounting memos.	1.3			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Met with N. Cash to get hourly HR Rep contact to discuss hourly employee set up	0.1			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Preparation of e-mail to B. Saddler from HR outlining our questions regarding employee costs for hourly employees	0.1			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Review files from L. Severson pertaining to the employee cost walkthrough	0.5			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Called B. Saddler from HR and left voicemail regarding questions we have pertaining to hourly employees and payroll costs	0.1			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Reviewed control objective templates for the expenditure cycle for our meeting on Tuesday to walkthrough A/P, cash disbursements	2.8			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Met with L. Severson, Manager OAS, and discussed budget/forecast to actual process at the plant and divisional level for employee cost walkthrough	0.6			A1

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Horner	Kevin John	KJH	Staff	3/13/2006	Updated payroll walkthrough template with information from meeting with L. Severson, Manager OAR, regarding the budget/forecast to actual analysis	1.4			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Updated fixed asset walkthrough template with information obtained through Friday's meeting in which we went through the process for acquiring, disposing, and depreciating fixed assets	2.4			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Reviewed files received from L. Severson. Files received were Lockport's budget/forecast to actual analysis and the Division Headquarter's consolidated analysis for February that was sent to Corporate	0.4			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Performed the credit memo walkthrough with D. Guston.	2.2			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Performed the accounts receivable walkthrough with D. Guston.	2.7			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Time spent traveling to Saginaw.	1.1			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Walked through the retro active pricing adjustment process with D. Guston.	2.9			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Preparing documentation to support the walkthrough for the affiliate investment process.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Meeting with payroll process owner to discuss details of payroll processing at Packard. Meeting included M. Roberts, D. Ford and myself.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Meeting with C. Zerull, assistant finance director to discuss various items about the Packard division in preparation for the audit procedures.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Discussions with the process owner for the recording of unconsolidated investments. Meeting included myself, H. Bramer and M. Hatzfeld.	1.8			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Preparing for the Packard division procedures. Time included prepping the staff on the division, printing and reviewing control objective templates, setting up audit area, and reviewing divisional overview presentation.	2.1			A1

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Pacella	Shannon M.	SMP	Manager	3/13/2006	Review budget changes	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Status meeting with Delphi Mgmt	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Discuss EY approach for SOD with A. Bianco	0.3			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Meeting with Delphi European Mgmt to discuss EY timing/procedures	0.7			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Respond to emails rec'd from E&Y International teams regarding issues with budget and contacting client.	0.9			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Travel time to Saginaw for Q1 initial audit procedures	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Prepare correspondence to E&Y team relating to Payroll process at ACS	2.1			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Supervision of E. Marold and G. Sharma on walkthroughs	3.8			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Discussion with Saginaw ICCs B. Preuter and B. Krasueneck on status of open items	1.4			A1
Peterson	Christopher A.	CAP	Manager	3/13/2006	Developed ITGC work program	4.3			A1
Pochmara	Rose Christine	RCP	Intern	3/13/2006	Conference call covering revenue and expenditures with Mike, Aaron, and Omar	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/13/2006	Review other industries COTs and walkthroughs.	8.8			A1
Ranney	Amber C.	ACR	Senior	3/13/2006	Dayton AR SC-detail reviewing the customer masterfile maintenance walkthrough documentation and supportin workpapers.	4.4			A1
Ranney	Amber C.	ACR	Senior	3/13/2006	Reviewing Corporate's (Treasury) process narratives related to the Cash Management process and Intercompany Process.	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/13/2006	Drafting the AR Reserve Walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/13/2006	Drafting the Inventory Cost Walkthrough	5.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/13/2006	Attending Meeting for the Revenue Cycle with E. Creech and N. Cash, and D. Praus	2.1			A1
Saimoua	Omar Issam	OIS	Staff	3/13/2006	Read through the COT's and the framework to gain a good understanding of the Sales/AR/CR process	8.3			A1
Sharma	Geetika	GS	Staff	3/13/2006	Drafting Fixed Asset walkthrough template for M. Pagac's Review.	6.2			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with J. Kerberlin regarding follow up question for Payroll.	0.4			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with P. O'Bee regarding follow-up questions for Fixed Assets.	0.5			A1

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Sharma	Geetika	GS	Staff	3/13/2006	Gathering paperwork needed for Fixed Asset completion from L. Ackett.	0.9			A1
Sharma	Geetika	GS	Staff	3/13/2006	Discussing the Fixed Asset documentation with Lori to verify the process.	0.9			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with D. Gustin to go over the A/R Process for walkthrough and request items.	0.4			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with Debra to do a walkthrough of the A/R process.	0.4			A1
Sheckell	Steven F.	SFS	Partner	3/13/2006	Review planning materials	2.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Briefly reviewed Controls Objectives Template (COT) for Payroll Process.	0.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Prepared a detailed list of questions for meeting with HR administrator.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Briefly reviewed Controls Objectives Template (COT) for Expenditures cycle.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Reviewed expenditure cycle and compiled questions and walkthrough selections.	4.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Met with HR Administrator at DPSS in regards to HR/Payroll process at this location.	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Met with R. Nedudar in regards to Payroll process and set-up appointment with HR admin.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Met with R. Nedudar in regards to Expenditure process and set-up appointments with various PTP personnel.	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Relocated from temporary conference room and setup in new location including establishing AWS connectivity issues	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/13/2006	Treasury meeting and walkthroughs.	0.7			A1
Stille	Mark Jacob	MJS	Staff	3/13/2006	Completion and documentation of Steering Walkthroughs (add WP refs, hardcopy documentation, etc.).	6.9			A1
Tanner	Andrew J.	AJT	Senior Manager	3/13/2006	Discussion with TSRS team on walkthrough progress/results and budget impacts	1.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/13/2006	Meeting with international TSRS and international Delphi sox teams to discuss approach and communication protocols	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	3/13/2006	Meeting with T. Bomberski, A. Bianco, T. Gilbert, and PWC to discuss segregation of duties strategy and sox progress	1.1			A1

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Vang	Reona Lor	RLV	Senior	3/13/2006	Reviewed Inventory COTs and linked all COTs with the 2006 Controls Framework.	1.1			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Discussion with EY Team about the Delphi E&S audit for week ending March 17, 2006.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Continued to review 2005 Inventory COTs and link 2005 COTs to the 2006 Controls Framework.	2.3			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Preparation of walkthrough template for the Inventory Costing process (B2.1) for Delphi E&S.	1.7			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Preparation of walkthrough template for the Inventory Management process (B2) for Delphi E&S.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Discussion of negative inventory process/control with S Snow, PC&L Manager at Plant 9 - Delphi E&S .	0.9			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Discussion of staged inventory process/control with J. Lipinski, PC&L Manager at Plant 9 - Delphi E&S .	1.2			A1
Wardrope	Peter J.	PJW	Senior	3/13/2006	Updated global walkthrough schedule	1.7			A1
Wardrope	Peter J.	PJW	Senior	3/13/2006	Weekly update meeting with Delphi SOX PMO.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/13/2006	DGL Walkthrough meeting with M. Whiteman.	1.8			A1
Wardrope	Peter J.	PJW	Senior	3/13/2006	Update of weekly time reporting matrix for engagement economics.	1.5			A1
Wardrope	Peter J.	PJW	Senior	3/13/2006	Europe coordination meeting and introduction with Delphi and E&Y teams.	0.9			A1
Wardrope	Peter J.	PJW	Senior	3/13/2006	Discussion with Mexico TSRS team regarding procedures, scope, and budget.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	3/13/2006	Documentation on pension assumptions project to date for files	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Preparation of Delphi Memos email to team per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with E. Marold and G. Curry regarding Delphi AWS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with J. Hasse regarding E&Y Network Access for C. Peterson.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with S. Jackson regarding Delphi - Background Investigation.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Revise Budget Status - March 10, 2006; correspondence with J. Simpson accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Various correspondence with J. Hasse regarding File Cabinet Lock, C2A33 lock, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with R. Horkenbach regarding E&Y Contact Information for Mike Hatzfeld.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Continued coordination of Certificate of Insurance; forward to Kokomo and A. Krabill accordingly.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Preparation of Delphi International Contact List only spreadsheet; forward to B. Thelan per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Verify information in view format of Family Tree (GIS) to subsidiary information received by the Company.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Various correspondence with S. Bell, A. Bentley and J. Hasse regarding E&Y Fax Machine for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Various coordination regarding E&Y rescheduled meeting from Thursday, March 16th to Thursday, March 24th at 3:00 p.m.	0.4			A1
Asher	Kevin F.	KFA	Partner	3/14/2006	Participate in audit status meetings	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/14/2006	Perform revenue walk-through at Packard division	5.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/14/2006	Meeting with C. High to discuss revenue process	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/14/2006	Review Packard presentation and general information regarding Packard operation	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/14/2006	Compare COT (narratives) to the Walk-through template for Revenue process for the Packard division	2.3			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of E&S Accounting memos	2.4			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of E&S restatement item documentation.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of DPSS PP&E walkthrough documentation.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of Revenue process documentation with O. Saimoua	1.1			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of E&S Payroll cycle documentation with R. Pochmara.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	E&S status update phone call with J. Henning and A. Krabill	0.6			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Phone call with J. Henning to debrief on day 1 E&S procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Meeting with M. Wilkes to update status of client assistance requests.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Meeting with M. Wilkes and M. McDonald to discuss revenue cycle client assistance.	1.3			A1
Damodaran	Tarun	TD	Staff	3/14/2006	DITGC (DGL) - Process description for manage change	3.9			A1
Damodaran	Tarun	TD	Staff	3/14/2006	DITGC (DGL) - Process description for logical access.	3.8			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Preparation of revenue walkthrough for DPSS.	3.2			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Preparation of inventory walkthrough for DPSS.	4.6			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Discussion with J. Steele regarding controls for inventory walkthrough.	0.5			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Discussion with R. Nedudar regarding controls for Revenue walkthrough.	1.9			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Discussion with F. Wan, R. Vang and C. Talbert regarding cycle counts.	0.8			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Reviewed COTs for AP process.	1.4			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Documented Payroll Process Walkthrough	2.3			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Walked through AP process and began documenting the process.	2.6			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Reviewed COTs for Fixed Assets and Customer file maintenance processes.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Review of trial balance.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Review of planning presentation.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in PP&E walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in payroll walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in JV walkthrough process.	1.1			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in AP/Purchases walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in the sales/AR walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Review of SOX framework, link to walkthrough templates, walkthrough documentation at the division and SSC's.	1.3			A1
Henning	Jeffrey M.	JMH	Partner	3/14/2006	Team status conference call	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/14/2006	Review of walkthroughs and key issues at Saginaw division	3.9			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Updated and finished walkthrough template for the payroll process at the T&I Division	1.6			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Phone call with G. Kundich to get better understanding of the vendor master file and how changes are made.	0.3			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Met with L. Severson, Manager OAS, to discuss budget/forecast to actual analysis done at each plant and at the divisional level	0.6			A1
Horner	Kevin John	KJH	Staff	3/14/2006	For payroll process walkthrough, tied hard copy documents obtained during walkthrough of payroll process for documentation of our walkthrough.	1.4			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Phone conversation with G. Kundich to discuss selections of direct material purchase and indirect material purchase for our walkthrough of the process	0.3			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Meeting with G. Kundich, Purchasing Business Leader, N. Cash, Deborah Praus, D. Heydens, E. Creech to walkthrough expenditure process (purchasing, receiving a/p)	1.4			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Phone call with S. Wylucki, Hourly Personnel HR Rep, from Lockport to discuss how hourly employee information (new hire/termination/pay change) is entered into the system.	0.4			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Updated walkthrough template for the A/P process based on the information obtained in our meeting earlier in the day going through the process of purchasing, receiving, and setting up A/P.	1.8			A1

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Horner	Kevin John	KJH	Staff	3/14/2006	Reviewed control objective templates for the expenditure process in preparation for our meeting to walkthrough the process, discussion with J. Simpson before the meeting to prepare questions for the meeting	0.8			A1
Marold	Erick W.	EWM	Senior	3/14/2006	Walked through the Warranty accrual process with A. Gilderson.	2.7			A1
Marold	Erick W.	EWM	Senior	3/14/2006	Walked through the customer owned tooling process with P. O'Bee	3.2			A1
Marold	Erick W.	EWM	Senior	3/14/2006	Walked through the process for accounting in joint ventures with J. Harrington.	2.4			A1
Martell	Michael A.	MAM	Principle	3/14/2006	Work on planning and scoping.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Reading and understanding the accounting memos prepared for the Packard division.	1.9			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Meeting with C. High, M. Hatzfeld and D. Ford on the purchasing and AP process.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Meeting with C. High and V. Avila on the revenue cycl at the Packard Division.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Packard - Travel time from Warren, OH to Toledo, OH.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Review of the trial balance to determine the significant accounts at the Packard Division.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Discussions with V. Avila regarding basic information about the client.	0.2			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Documentation of the walkthrough of the accounting fo nonconsolidated affiliate investments process.	2.1			A1
Pacella	Shannon M.	SMP	Manager	3/14/2006	Review changes to testing programs.	2.6			A1
Pacella	Shannon M.	SMP	Manager	3/14/2006	Respond to emails received from international teams and audit team while on vacation.	0.5			A1
Pacella	Shannon M.	SMP	Manager	3/14/2006	Draft Executive Summary to be sent to International Partners describing extent of TSRS procedures to be performed.	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Review Delphi Q4 accounting memos	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Discussions with B. Preuter on SOD templates	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Travel to/from Saginaw.	1.6			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Review Saginaw Trial Balance & associating with walkthroughs	1.6			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Prepare correspondence to team relating to ACS accounts payables	1.4			A1

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Pagac	Matthew M.	MMP	Manager	3/14/2006	Supervision and review of E&Y senior and staff (E. Marold & G. Sharma)	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Meeting with Delphi - B. Lewis, B. Preuter, L. Briggs - Pre Closing Meeting	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Correspondence with E&Y management (M. Boehm, M. Hatzfeld, J. Simpson) regarding Delphi	1.2			A1
Peterson	Christopher A.	CAP	Manager	3/14/2006	Compared current work program versus primary control procedures.	4.2			A1
Pochmara	Rose Christine	RCP	Intern	3/14/2006	Assisted with walkthrough preparation and discussions	1.3			A1
Pochmara	Rose Christine	RCP	Intern	3/14/2006	Reviewed payroll walkthrough processes in preparation for meeting with payroll personnel; including reviewing industry templates, GAM, and inquiries with the team	9.7			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Corporate 404-reviewing corporate 404 process narratives and considering which controls are key to E&Y.	1.9			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Corporate 404-Discussing corporate 404 processes and our strategy to review the documentation with audit team.	1.6			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Dayton AR SC-Detail reviewing the cash application process walkthrough documentation and supporting workpapers.	2.6			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Dayton AR SC-discussing DARSC status and issues with audit team, and drafting communications to send out to the audit team.	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	3/14/2006	Attending the Warranty Reserve Meeting	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/14/2006	Preparation of the Revenue Walkthrough	6.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/14/2006	Attending the Inventory Reserve Meeting	1.1			A1
Saimoua	Omar Issam	OIS	Staff	3/14/2006	Attend meeting with M. Wilkes - accounting Manager and M. McDonald to set a time frame of receiving the support Documents for the Sales/AR/CR process, and reviewed the COT's and the Framework	9.5			A1
Sharma	Geetika	GS	Staff	3/14/2006	Drafting up Payroll process for hourly employee for M. Pagac's review.	5.7			A1
Sharma	Geetika	GS	Staff	3/14/2006	Meeting with Mary Ann from HR to go through the changes made to employee files.	1.1			A1

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Sharma	Geetika	GS	Staff	3/14/2006	Finished wrapping up Fixed Assets for documentation received b/c items were missing from client.	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/14/2006	Team conf. call regarding planning status	2.3			A1
Sheckell	Steven F.	SFS	Partner	3/14/2006	International communication with teams regarding Q1 procedures/scope/timing	3.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Prepared Payroll Process walkthrough template.	4.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Met with M. Darbrowski to walkthrough Payroll controls.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Preliminary preparation of the Expenditure walkthrough template.	2.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Met with Senior HR Representative to view Apollo portion of controls and obtain evidence	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Inquired of R. Nedudar regarding request for Actual to forecast analysis for payroll.	0.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Discussed Debit Memo control with R. Kwan, and followed up this discussion with J. Steele.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Discussion with B.A. Fellenz regarding inventory controls.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Met with S. Rauch, Regional Purchasing Manger, and had a brief overview of the purchasing process.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Preparation of T&I ASM for audit planning files.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Discussion with K. Horner on purchasing process.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Tempe/ACS - Discussion with M. Pagac on ACS responsibilities.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Mtg with inventory group to discuss E&O reserve process for T&I.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	International - Time spent responding to emails from E&Y Germany team.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Corporate - Review of email from A. Brazier on derivative accounting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Mtg with Warranty group to discuss warranty reserve process for T&I.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Discussion with M. Rothmund to discuss AR reserve process for T&I.	1.0			A1

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Simpson	Jamie	JS	Senior Manager	3/14/2006	Planning - Discussion with H. Aquino on family tree an budget analysis.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Mtg with purchasing and PC&L team to discuss purchasing process at T&I.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I- Review of purchasing documentation in preparation for mtg with T&I team.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Review of T&I revenue documentation and summarization of comments/question for client.	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Team meetings- Conf. call with S. Sheckell, J. Henning, M. Hatzfeld and A. Krabill to discuss Q1 audit status.	1.3			A1
Stille	Mark Jacob	MJS	Staff	3/14/2006	Documentation of logical access processes for Treasury applications.	2.7			A1
Stille	Mark Jacob	MJS	Staff	3/14/2006	Completion and documentation of Steering Walkthroughs (add WP refs, hardcopy documentation, etc.).	2.1			A1
Tanner	Andrew J.	AJT	Senior Manager	3/14/2006	Meeting with S. Pacella to discuss the tiering of applications and our associated reliance strategy	0.8			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Prepared E&O Reserve Walkthrough Template (B2.4)	1.4			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Preparation of Inventory Management Walkthrough (B2.1).	0.7			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Prepared Physical Inventory Walkthrough Template (B2.2)	0.9			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Setup meetings with HR and Payroll personnel to perform walkthroughs.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Discussion of staged inventory shipments with General Shipping Supervisor, at Plant 9 - Delphi E&S.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Documented staged inventory shipment walkthrough in Inventory Management Walkthrough Template (B2.1).	1.1			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Discussion of staged inventory shipments continued wit COP (Customer Constant) at Plant 9 - Delphi E&S.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Discussion with A. Krabill and M. Boehm of the audit plan for Delphi E&S.	0.6			A1

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Vang	Reona Lor	RLV	Senior	3/14/2006	Discussions with A. Krabill, M. Boehm, and Delphi E&S ICC, M. Wilkes of Client Assistance Listing Status.	1.4			A1
Wardrope	Peter J.	PJW	Senior	3/14/2006	Documented HQ treasury walkthrough.	3.1			A1
Aquino	Heather	HRA	Client	3/15/2006	Correspondence with J. Hasse regarding Notary.	0.1			A1
Aquino	Heather	HRA	Serving Associate	3/15/2006	Correspondence with J. Simpson regarding status of Family Tree.	0.1			A1
Aquino	Heather	HRA	Client	3/15/2006	Review Internal Audit Reports and create log accordingly per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Serving Associate	3/15/2006	Correspondence with J. Simpson and T. Bishop regarding Missing IA Reports.	0.4			A1
Aquino	Heather	HRA	Client	3/15/2006	Correspondence with J. Hasse regarding E&Y Fax Machine for engagement team.	0.1			A1
Aquino	Heather	HRA	Serving Associate	3/15/2006	Correspondence with M. Hatzfeld and J. Simpson regarding hours analysis to date.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2006	Updates to Delphi Contact Information per incoming emails from international locations.	0.4			A1
Aquino	Heather	HRA	Serving Associate	3/15/2006	Preparation of email to managers regarding addresses at Divisions for Network Connections.	0.4			A1
Aquino	Heather	HRA	Client	3/15/2006	Various correspondence with S. Jackson and j. Simpson regarding Executive Profile Inquiry.	0.4			A1
Aquino	Heather	HRA	Serving Associate	3/15/2006	Correspondence with W. Tilotti, K. Asher and J. Simpson regarding Subscription to EY GAAIT.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2006	Preparation of email to team regarding participation for Bowl for Kids' Sake event on April 1st.	0.2			A1
Aquino	Heather	HRA	Serving Associate	3/15/2006	Correspondence with K. Maniaci regarding E&Y rescheduled meeting from Thursday, March 16th to Thursday, March 24th at 3:00 p.m.	0.2			A1
Asher	Kevin F.	KFA	Partner	3/15/2006	Review of audit planning matters	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/15/2006	Perform walk-through at Packard Division	7.7			A1

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Boehm	Michael J.	MJB	Manager	3/15/2006	Review of E&S technical accounting memos	1.9			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Review of Payroll walkthrough for DPSS location	2.1			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Discussion of Segregation of Duties template with D. Langford	0.2			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Review of inventory count process documentation for DPSS location.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Phone calls with the E&S audit team to discuss current walkthrough status	0.6			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Meeting with B. Fellenz to discuss inventory walkthrough procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Status update meeting with S. Sheckell to discuss DPSS procedures to date.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Meeting with E.R. Simpson to discuss Expenditure cycle walkthrough procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Meeting with J. Steele, S. Uppal, S. Sheckell, and A. Krabill to discuss 2005 and 2006 accounting memos for DPSS	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Preparation of Revenue walkthrough for DPSS.	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Preparing the Inventory Walkthrough for DPSS.	4.3			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with S. Belte at DPSS regarding inventory returns.	0.7			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with F. Wan regarding cycle counts for inventory walkthrough for DPSS.	2.1			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with J. Steele regarding information for inventory walkthrough for DPSS.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with V. Palmer regarding customer master file changes for revenue walkthrough at DPSS.	0.6			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Followed up on hourly HR walkthrough.	1.7			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Documented the AP process walkthrough.	3.8			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Walked through the AP process for non Productive inventory purchases.	2.9			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Worked on the documentation of the nonproductive inventory purchasing walkthrough documentation.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2006	Participation in internal AABS/TSRS planning call.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2006	Travel time from Warren, Oh to Detroit. returning from Packard 1st qtr review procedures.	4.0			A1
Henning	Jeffrey M.	JMH	Partner	3/15/2006	TSRS planning meeting at Delphi HQ	2.1			A1
Henning	Jeffrey M.	JMH	Partner	3/15/2006	Review progress of planning and walkthroughs at T&I division	3.4			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated segregation of duties template	0.9			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated walkthrough template for the A/P process (purchasing, receiving, AP)	1.4			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Escorted J. Henning from lobby at T&I headquarters to our conference room.	0.1			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Met with D. Heydens to gain better understanding of receiving operations for our walkthrough of A/P process.	0.8			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Review e-mails from G. Kundich regarding questions about purchasing process	0.6			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Met with N. Cash to discuss status of fixed asset documentation that we requested for our selections for our walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Preparation of e-mail to L. Severson, Manager OAS, documenting questions about impairment process.	0.1			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated A/P process walkthrough template for information obtained from D. Heydens in meeting with him to discuss receiving operations.	0.8			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Reviewed fixed asset walkthrough template to make sure key controls are covered in the template - read through to come up with follow up questions.	1.2			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Met with D. Heydens to give him information for our selection of a direct material purchase for our walkthrough so he could gather receiving documents	0.3			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated AP process walkthrough template with information relating to review of open purchase orders based on e-mail from G. Kundich describing review process.	0.9			A1

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Horner	Kevin John	KJH	Staff	3/15/2006	Reviewed e-mail sent out by M. Pagac, documenting what is done at ACS for payable - verified we are covering controls in our walkthrough that are not handled at ACS.	0.8			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated walkthrough template for cash disbursements process.	1.4			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Documented customer owned tooling walkthrough.	2.4			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Documentation of customer retroactive A/R adjustments.	1.7			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Documented accounting for investments in affiliates walkthrough.	3.2			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Updated walkthrough documentation for inventory costing process.	3.1			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of T&I trial balance.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of the AR Reserve walkthrough.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Discussions about Sales and AR walkthrough.	0.2			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of the accounting memos with E. Creech.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of the investments in affiliates walkthrough.	2.6			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Discussions about completion of the tooling walkthrough.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Discussions with J. Henning and J. Simpson about accounting and auditing issues at T&I.	1.4			A1
Pacella	Shannon M.	SMP	Manager	3/15/2006	Integration meeting with Core to discuss scope and budget.	3.1			A1
Pacella	Shannon M.	SMP	Manager	3/15/2006	Developed/modified tiering approach based on new reliance strategy.	1.7			A1
Pacella	Shannon M.	SMP	Manager	3/15/2006	Made adjustments to the budget and scope based on new reliance strategy.	3.7			A1
Pagac	Matthew M.	MMP	Manager	3/15/2006	Review documented walkthroughs for Saginaw	3.6			A1
Pagac	Matthew M.	MMP	Manager	3/15/2006	Travel to/from Saginaw.	2.2			A1
Pagac	Matthew M.	MMP	Manager	3/15/2006	Supervision of team in Saginaw; client discussions of current items due	2.1			A1
Pochmara	Rose Christine	RCP	Intern	3/15/2006	Performed walkthroughs at Delphi in Kokomo, IN	7.7			A1
Pochmara	Rose Christine	RCP	Intern	3/15/2006	Went over EY expectations/training PowerPoint slides.	1.3			A1

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Pochmara	Rose Christine	RCP	Intern	3/15/2006	Discussed walkthroughs with R. Vang as well as went over salaried employees payroll processes.	1.9			A1
Ranney	Amber C.	ACR	Senior	3/15/2006	Corporate 404-reading through corporate process narratives and comparing documentation to the significant processes identified by E&Y	4.4			A1
Ranney	Amber C.	ACR	Senior	3/15/2006	Dayton AR SC-Wrapping up documentation in AWS and in the walkthroughs related to the Sales, AR, and Cash receipts process at Dayton Service Center.	3.7			A1
Rothmund	Mario Valentin	MVR	Staff	3/15/2006	Complete the Revenue Walkthrough	5.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/15/2006	Working on the Inventory Walkthroughs	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/15/2006	Testing of the aging in SAP and update of the AR Reserve	3.2			A1
Saimoua	Omar Issam	OIS	Staff	3/15/2006	Reviewed the Accounts Receivable reconciliations for E&S provided by the client and tied them to there support documents	8.7			A1
Sharma	Geetika	GS	Staff	3/15/2006	Drafted a list of open items for Eric to present to client for processes worked on.	0.4			A1
Sharma	Geetika	GS	Staff	3/15/2006	Explaining the walk through items to M Pagac for questions he had as he was reviewing.	1.6			A1
Sharma	Geetika	GS	Staff	3/15/2006	Reviewing items received for the AR process.	5.6			A1
Sharma	Geetika	GS	Staff	3/15/2006	Documenting workpapers to explain what the documentation papers were for.	5.6			A1
Sheckell	Steven F.	SFS	Partner	3/15/2006	IT planning meeting	3.1			A1
Sheckell	Steven F.	SFS	Partner	3/15/2006	Review staffing conflicts	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/15/2006	Review DPSS accounting memos and planning materials	3.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussed payroll process review with M. Boehm.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Preparation of Expenditure walkthrough template	2.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussion with P. Pollack, Senior Buyer, regarding direct purchase walkthrough.	1.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussion with S. Rauch, Regional Purchasing Manager regarding documentation requested.	3.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussion with J. Steele regarding credit/debit memos, retroactive adjustments and unrecorded invoices.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - General review of T&I walkthroughs.	1.0			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - meeting with J. Riedy to discuss Q1 procedures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	IT - meeting with TSRS team to discuss scope/Q1 procedures.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	International - time responding to international teams regarding Q1 procedures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - discussions with M. Rothmund and N. Miller regarding T&I walkthroughs.	2.4			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	IT - preparation of email to division teams regarding completion of SOD template.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - discussions with J. Henning and team regarding significant issues at T&I.	2.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/15/2006	Review of applications-to-key control mapping to verify significance	1.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/15/2006	Meeting with core team to discuss scoping, budget, strategy, communication protocols	3.1			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Reviewed the Revenue COTs and 2006 Controls Framework.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Continued documentation of negative inventory walkthrough.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Setup meetings K. Bagwell for Negative Inventory walkthrough.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Documented E&O Reserve Walkthrough into the walkthrough template B2.3.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Discussion of E&O reserve with M. McWhorter and B. Doerkenmaier.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Discussions of the revenue subprocesses and internal controls with O. Saimoua.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Reviewed documented hourly and salary payroll walkthrough performed R. Pochmara.	0.7			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Reviewed the time reporting walkthrough (payroll processing) with R. Pochmara, EY Intern.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Setup meeting with HR personnel to perform walkthrough for salaried & hourly employee data changes.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Discussion of salaried and hourly payroll time reporting with C. Miller and W. McCain at Plant 6 - Delphi E&S.	1.4			A1

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Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with W. Tilotti regarding Subscription to EY GAAIT.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with J. Hasse and team regarding Division Network Connections.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with Mexico regarding Delphi Q1 Audit Program; locate fax accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Various correspondence with J. Simpson and C. Romboletti regarding Executive Profile Inquiry.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	3/16/2006	Perform walk-through at Packard division in Warren, Ohio	7.8			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of E&S accounting memos	1.2			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Status update meeting with R. Nedudar	0.8			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of DPSS management's segregation of duties templates	1.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of XM subsidy contract, accounting memo, etc. for DPSS.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Discussions with B.A. Fellenz regarding revenue cycle at DPSS	0.4			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of inventory costing walkthrough procedures for the DPSS location.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Phone call with M. Pagac and A. Krabill to discuss E&S, E&C, and Saginaw staffing.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Discussions with E.R. Simpson regarding DPSS expenditure cycle process, audit response to findings, etc.	1.0			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Multiple status update phone calls with Reona Vang to determine appropriate walkthrough procedures and staffing model for the E&S division.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Meeting with R. Nedudar, DPSS Accounting Manager, and B. Fellenz to discuss revenue recognition controls, cash receipt process controls, and other revenue process open items.	1.3			A1
Damodaran	Tarun	TD	Staff	3/16/2006	Attend SAP Walkthrough Meeting	2.4			A1
Damodaran	Tarun	TD	Staff	3/16/2006	DITGC (SAP) - Process description section for logical access	1.8			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Preparing inventory walkthrough.	4.3			A1

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Fellenz	Beth Anne	BAF	Staff	3/16/2006	Preparing Revenue Walkthrough at DPSS.	3.6			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Discussion with K. Wallace about KE30 report.	0.5			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Discussion with P. Kratz regarding the allowance for doubtful accounts.	0.9			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Discussion with R. Nedadur regarding Revenue walkthrough controls for DPSS.	1.8			A1
Ford	David Hampton	DHF	Staff	3/16/2006	Walkthrough documentation and discussion for AP process	3.7			A1
Ford	David Hampton	DHF	Staff	3/16/2006	Reviewed purchasing COTs to prepare for meeting with purchasing	1.3			A1
Ford	David Hampton	DHF	Staff	3/16/2006	Walkthrough documentation and discussion about payroll and HR processes	4.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2006	Process owner conversations at packard related to purchases/ap, PP&E, sales/ar.	8.0			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2006	Conf. call with A. Krabill re E&S	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2006	Conf. call w/ M. Pagac re: E&C delay in audit work	0.3			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2006	Set up meeting with D. Bayles re: EY reliance on mgt testing	0.3			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Updated cash disbursements walkthrough template	1.3			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Met with L. Severson, OAS Manager, and discussed impairment process for the division.	0.4			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Met with D. Heydens to discuss documentation received pertained to our goods returned selection.	0.8			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Reviewed documentation received for the indirect material purchase selection, ticked & tied material.	0.9			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Updated AP process walkthrough with information obtained from D. Heydens regarding our goods returned selection.	1.2			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Update fixed asset walkthrough with information regarding fixed asset impairment obtained in meeting with L. Severson.	0.6			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Updated AP process walkthrough template with information pertaining to our indirect material purchase selection for our walkthrough	1.9			A1

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Horner	Kevin John	KJH	Staff	3/16/2006	Met with G. Kundich, Purchasing and B. Tidwell, Buyer, to receive documentation for our indirect material purchase walkthrough for the AP process walkthrough.	0.8			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Met with G. Kundich and D. Heydens to select two new POs for our AP process walkthrough.	0.6			A1
Huffman	Derek T.	DTH	Senior	3/16/2006	Review of client provided documentation for walkthroughs of SAP PN1	1.6			A1
Huffman	Derek T.	DTH	Senior	3/16/2006	Walkthrough of logical access and IT operations processes for SAP PN1 with D. Steis and R. Hale of Delphi	2.3			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Updated the open items list and client assistance requests	1.3			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Meeting with Delphi Finance managers to discuss status of walkthroughs.	0.7			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Time spent traveling to Saginaw.	1.1			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Met with L. Briggs to gain an understanding of the financial statement close process.	3.3			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Walked through the process surrounding engineering change notices with the Engineering Coordinators.	2.8			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	T&I - Review of the payroll walkthrough.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	Packard - working on scheduling matters for the upcoming week.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	T&I - Review of the divisions legal tree, and understanding investments and joint ventures.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	T&I - Review and documentation on the trial balance of how and where the significant accounts will be reviewed.	3.7			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Prepare ACS PBC list	2.7			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Discuss ACS with team members	1.7			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Discuss and determine staffing with EY members	1.4			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Review agenda and attend closing meeting with Saginaw	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Travel to/from Saginaw.	1.6			A1
Peterson	Christopher A.	CAP	Manager	3/16/2006	Developed work program within MS Excel and validated Delphi's framework against it.	5.1			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Walkthrough for negative inventory in Kokomo at Plant 9	1.1			A1

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Pochmara	Rose Christine	RCP	Intern	3/16/2006	Worked on COT and control framework for Accounts Payable	2.9			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Worked on COT and control framework summaries	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Cleaned up the cube the team sits in and transferred everything to a new work area	0.4			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Spoke with payroll personnel as well as completed walkthrough write up for salaried employee and deviations from the norm.	5.6			A1
Ranney	Amber C.	ACR	Senior	3/16/2006	Dayton AR SC-Completing documentation over the cash receipts process and obtaining final documentation from the client.	4.1			A1
Ranney	Amber C.	ACR	Senior	3/16/2006	Corporate 404-reading through the Corporate 404 process narratives and using the Company's significant controls to determine E&Y key controls.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/16/2006	Drafted the Inventory Reserve Walkthrough	5.3			A1
Rothmund	Mario Valentin	MVR	Staff	3/16/2006	Drafted the Warranty Accrual Walkthrough	4.1			A1
Saimoua	Omar Issam	OIS	Staff	3/16/2006	Travel back to MI from Kokomo, IN	4.3			A1
Saimoua	Omar Issam	OIS	Staff	3/16/2006	Attend meeting regarding the Inventory sub Division control at plant # 9, and completed reviewing the AR reconciliations.	4.2			A1
Sharma	Geetika	GS	Staff	3/16/2006	Writing the walkthrough process for A/R.	2.1			A1
Sharma	Geetika	GS	Staff	3/16/2006	Editing the Fixed Asset walkthrough based on comment from M. Pagac.	3.1			A1
Sharma	Geetika	GS	Staff	3/16/2006	Meeting with P. O' Bee to request items needed based on M. Pagac's review.	0.6			A1
Sharma	Geetika	GS	Staff	3/16/2006	Editing Payroll walkthrough based on review of Fixed Assets.	2.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Preparation Inventory walkthrough template.	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Preparation of Expenditure walkthrough template.	5.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Met with R. Warren, Buyer, to discuss sample item request for walkthrough.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with J. Coleman regarding actual forecast analysis by Department.	0.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with Regional Purchasing Manger regarding indirect purchase order sample request.	0.2			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with EY Manager M. Boehm on how to proceed after noting exceptions during walkthrough.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Met with Manager of Inventory Planning at DPSS to discuss 'releases' against sourcing agreements.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with S. Thomas (DPSS-APA, located at Corporate) regarding how and when liabilities are booked for indirect purchases.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	Dayton - General review of Dayton walkthroughs.	2.6			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	T&I - General review of T&I walkthrough documentation.	1.6			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	International - review of international Q1 program for IT steps.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	IT - preparation of executive summary for distribution to international partners.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	International - time responding to international emails from E&Y teams regarding Q1.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	3/16/2006	Development of revised scoping/budget	3.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/16/2006	Review of TSRS international executive summary	0.6			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Assisted R. Pochmara with questions concerning salary payroll walkthrough.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Documentation of standard costing discussion notes into Inventory Costing Walkthrough.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Documented over/under absorption cost discussion with M. Main into Inventory Costing Walkthrough.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Assisted both O. Saimoua and R. Pochmara with questions concerning Revenue and Payroll controls.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Referenced all hardcopy documentation for Inventory walkthroughs and entered all information in AWS.	1.4			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Discussion of open purchase orders and in-transit contract terms with Purchasing Manager, T. Derkson.	0.9			A1

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Vang	Reona Lor	RLV	Senior	3/16/2006	Discussed the standard costing variance analysis and journal entry for over/under absorption with M. Main.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Documentation of contract terms notes from discussion with T. Derkson into Inventory Management walkthrough.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Discussion of negative inventory process walkthrough with K. Bagwell, PC&L Supervisor at Plant 9 - Delphi E&S.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Discussion of the standard costing development process for finished goods and wip materials with B. Catron, Production Cost personnel.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Review of DGL draft narratives.	2.1			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Review and completion of Steering DITGC	2.1			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Discussed Delphi budget changes with A. Tanner	0.4			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Documented analysis of treasury and tax application impact on audit procedures.	2.8			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Discussion with UK TSRS team regarding scope of procedures and billing arrangements.	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/17/2006	Perform walk-through at Packard division in Warren, Ohio	4.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/17/2006	Travel time from Warren, OH to Detroit, Mi - Packard division	3.4			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS Inventory documentation	2.3			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of XM Subsidy accounting at DPSS	0.8			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Discuss SOD issues with E.R. Simpson	0.2			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS expenditure cycle documentation	2.6			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Phone calls with E&S team in Kokommo to discuss payroll process	0.4			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS Inventory Cycle 2005 Control Objective Templates	1.2			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS Expenditure Cycle 2005 Control Objective Templates	0.5			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Staffing phone call for E&S with R. Vang, A. Krabill, and E. Marold	0.5			A1
Damodaran	Tarun	TD	Staff	3/17/2006	Revision of the DITGC (SAP) logical access.	2.8			A1
Damodaran	Tarun	TD	Staff	3/17/2006	Review with Derek on Logical access section.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Damodaran	Tarun	TD	Staff	3/17/2006	DITGC (SAP) - Key Control and Walkthrough section for logical access.	3.9			A1
Ellis	Timothy A.	TAE	Senior	3/17/2006	Preparation for the Kick Off meeting - prepared agenda and list of items to discuss.	2.3			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Preparing Revenue walkthrough at DPSS	4.3			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Preparing Inventory walkthrough for DPSS.	1.5			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with L. Irwin regarding direct ship process for revenue at DPSS.	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with J. Steele regarding warranty reserves for CE and VE at DPSS.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with E.R. Simpson regarding credit memos for revenue walkthrough at DPSS.	0.5			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with S. Beltz regarding new customer set -up packet and also returned goods information for inventory walkthrough at DPSS.	1.0			A1
Ford	David Hampton	DHF	Staff	3/17/2006	Traveled between Warren, OH.	4.3			A1
Ford	David Hampton	DHF	Staff	3/17/2006	Reviewed debit memo documentation provided today.	1.2			A1
Ford	David Hampton	DHF	Staff	3/17/2006	Reviewed and organized documentation for payroll and purchasing process.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of PP&E walkthrough.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of tooling walkthrough.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Travel time between Detroit and Saginaw.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of Livorno restructuring charge, research of FAS 146, FAS 112, FAS 5, FAS 143 and conclusion on company analysis of reserve.	3.2			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Call with J. Simpson re: reliance meeting materials	0.2			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Conf. call with L. Marion re: division audit status.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Call with D. Bayles/Amy K. re: "reliance" strategy meeting	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Conf. call with M. Hatzfeld/M. Pagac re: Delphi audit status and prep for "reliance meeting"	0.7			A1

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Horner	Kevin John	KJH	Staff	3/17/2006	Updated cash disbursements walkthrough template	0.4			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Discussed review comments on employee cost walkthrough with N. Miller and J. Simpson.	0.8			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Met with D. Heydens, PC&L, to obtain indirect purchase PO and supporting documentation for our walkthrough of the AP process	0.4			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Met with R. Burrell, AP Liaison to walkthrough indirect purchase selection, we got SAP and DACOR screen shots to document the flow of transactions for the AP process	1.8			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Met with R. Burrell, AP Liaison, to obtain SAP screen shots relating to our selection for direct material purchase and our selection for our goods returned selection	1.6			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Updated AP process walkthrough with documentation obtained throughout the day - update direct material selection process, indirect material selection, service accrual selection, debit/credit memo portion	3.1			A1
Huffman	Derek T.	DTH	Senior	3/17/2006	SAP logical access walkthrough documentation	1.4			A1
Marold	Erick W.	EWM	Senior	3/17/2006	Documented my walkthrough of the accounting for investments process.	2.3			A1
Marold	Erick W.	EWM	Senior	3/17/2006	Meeting with B. Louis to discuss research of SFAS 146 and SFAS 112.	1.1			A1
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 112 to determine applicability to plant closure in Italy.	2.4			A1
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 146 to determine if the plant closure for Delphi in Italy met the requirements of SFAS 146	2.3			A1
Martell	Michael A.	MAM	Principle	3/17/2006	Budget review	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Review of the Sales/AR walkthrough.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Time spent working on the divisional ASM.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Additional review of the investments in affiliates walkthrough.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Completion of the cash reconciliation walkthrough for cash held at AIM.	1.2			A1

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Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Review of various walkthrough documentation, included AR, Payroll and Cash disbursements.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Discussion with Gene in accounting about the manner in which certain balance sheet accounts are reconciled.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Time spent with E. Creech understanding various accounting items at the division, including pre-petition accrued liabilities and accounting for a consolidated JV.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/17/2006	Reviewed impact to budget based on changes to scope.	1.4			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Determine plan for visiting ACS	0.5			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Discuss SFAS 146 issue for Saginaw	2.1			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Discussion of client request list with GM	0.6			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Travel to/from Saginaw.	1.6			A1
Pochmara	Rose Christine	RCP	Intern	3/17/2006	Walk through with R. Vang.	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/17/2006	Documenting walkthroughs at Delphi in Kokomo, Indiana	4.8			A1
Pochmara	Rose Christine	RCP	Intern	3/17/2006	Travel from Kokomo, Indiana Michigan.	4.8			A1
Ranney	Amber C.	ACR	Senior	3/17/2006	Corporate 404-reviewing corporate 404 documentation and comparing to our significant accounts,	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/17/2006	Drafted the Inventory Cost Walkthrough	4.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/17/2006	Drafted the Inventory management Walkthrough	4.4			A1
Sharma	Geetika	GS	Staff	3/17/2006	Writing the A/R process walkthrough	5.1			A1
Sharma	Geetika	GS	Staff	3/17/2006	Meeting with K. Keith regarding salary payroll cycle.	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Administering Delphi DPSS AWS engagement.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed credit and debit memo process with client.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed new indirect purchase sample with R. Warren.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Reviewed credit memo Control Objective Template for Revenue.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Met with client to discuss forecast/budget to actual process.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Prepared Segregation of Duties template for AP & Cash Disbursements	0.7			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed Segregation of Duties issue in Expenditures with M. Boehm.	0.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Prepared walkthrough template based on new documents obtained from R. Warren, Buyer.	2.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed incorrect sample documentation provided by client with Roxanne Warren and obtained necessary documentation.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	T&I - General review of walkthrough documentation.	2.3			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	T&I - discussions with T&I team regarding walkthroughs.	2.1			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	Corporate - review of DIG Issue G20 related to Delphi's derivative acct.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	Planning- discussions with M. Pagac and M. Hatzfeld regarding staffing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	Corporate - discussion with M. Haver regarding derivative acct for Delphi.	0.7			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with L. Weaver of obtaining HR documentation.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Reviewed the HR employee data changes walkthrough with R. Pochmara.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Preparation for status update meeting with M. Wilkes, Delphi E&S ICC after 10:30am	0.4			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with M. Wilkes, Delphi E&S ICC of the client assistance listing status of opens.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion of the employee data changes process for salaried employees with L. Weaver, HR Personnel.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with purchasing of obtaining and reviewing productive and non-productive inventory purchases in 2006.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with purchasing manager of the terms for the purchase orders obtained earlier and directing EY to appropriate receiving department personnel.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Setup meetings with personnel in Inventory Costing, Inventory Management, HR, and Accounting.	0.4			A1
Wardrope	Peter J.	PJW	Senior	3/17/2006	Review of Steering DITGC.	1.9			A1

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Wardrope	Peter J.	PJW	Senior	3/17/2006	Updated engagement management on results of meeting with GM application support personnel.	1.2			A1
Wardrope	Peter J.	PJW	Senior	3/17/2006	Accumulation and review of international TSRS team hour reports for week's incurred hours.	1.2			A1
Horner	Kevin John	KJH	Staff	3/18/2006	Updated AP process walkthrough template for direct material purchase selection and returned goods selection	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/19/2006	Travel time from Detroit, MI to Warren, OH - Packard Audit in Warren, OH	3.4			A1
Fellenz	Beth Anne	BAF	Staff	3/19/2006	Travel to Packard location from Detroit.	4.0			A1
Ford	David Hampton	DHF	Staff	3/19/2006	Traveled to Warren, OH.	3.4			A1
Marold	Erick W.	EWM	Senior	3/19/2006	Traveled from Detroit to Saginaw.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/19/2006	Packard - Travel time to Warren, OH for Packard divisional procedures.	2.5			A1
Pochmara	Rose Christine	RCP	Intern	3/19/2006	Travel from MI to Kokomo, Indiana.	4.8			A1
Simpson	Jamie	JS	Senior Manager	3/19/2006	Preparation of email to int'l partners regarding TSRS procedures for Q1 and overall coordination.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with team and J. Hasse regarding Intranet Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with J. Hasse regarding additional conf. room key.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Various correspondence with J. Hasse regarding supplies for eng. team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Update int'l contact list per information received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with V. Avila regarding Mexico Trip Visa.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with K. Fisher regarding Delphi Sametime group	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Preparation of Delphi - Slides For Mexico per S. Sheckell; including revisions.	1.1			A1

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Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence regarding Delphi AWS set-up.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Various correspondence with team and A. Menth regarding Delphi Weekly Status Call - March 21, 2006 Time Change	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Review March 28 Audit Committee Agenda per T. Bishop.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Work on AC presentation including various correspondence with S. Sheckell, K. Asher and A. Krabill.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with J. Simpson regarding IA report log.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/20/2006	Review of customs processes	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/20/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of Corporate AWS engagement file	0.6			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of Corporate process Control Objective templates	0.8			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Preparation of quarterly review PBC list for Delphi Divisions	1.4			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Meeting with J. Nolan, J. Volek, J. Simpson, A. Krabill and A. Ranney to discuss Delphi HQ SOX process.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Travel time to E&S - Travel from Troy, MI to Kokomo, IN for initial review procedures.	3.5			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Preparation of Segregation of Duties template for DPSS division.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Preparation of Segregation of Duties template for DPSS division.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of expenditure and inventory process workpapers for DPSS.	1.7			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of expenditure and inventory process workpapers for DPSS.	1.7			A1
Damodaran	Tarun	TD	Staff	3/20/2006	DITGC (DGL) - Walkthrough section for Logical access.	2.9			A1
Damodaran	Tarun	TD	Staff	3/20/2006	DITGC (SAP) - Revisions of DITGC Logical Access walkthrough section.	3.8			A1
Damodaran	Tarun	TD	Staff	3/20/2006	Discussion on Hyperion DITGC comments for program change with C. Peterson.	0.9			A1

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Ellis	Timothy A.	TAE	Senior	3/20/2006	Kick Off Meeting with T. Weston (Delphi) to discuss agenda/scope.	0.4			A1
Ellis	Timothy A.	TAE	Senior	3/20/2006	Continuation of the Kick Off Meeting with T. Weston and M. Meffe.	1.4			A1
Ellis	Timothy A.	TAE	Senior	3/20/2006	Walkthrough of program change processes and procedures with T. Weston and M. Meffe and S. Eaton and M. Beth Bradley from EDS.	2.3			A1
Ellis	Timothy A.	TAE	Senior	3/20/2006	Scheduling additional meetings for the week and determining resources.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Preparation of Revenue walkthrough for DPSS.	1.5			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Preparation of Inventory walkthrough at Packard.	5.3			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Discussion with M. Starr regarding standard cost for inventory walkthrough at Packard.	2.1			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Review of narratives in preparation for interviews regarding inventory walkthrough for Packard.	3.2			A1
Ford	David Hampton	DHF	Staff	3/20/2006	Reviewed Fixed asset Cots.	1.1			A1
Ford	David Hampton	DHF	Staff	3/20/2006	Performed and documented payroll walkthroughs	4.7			A1
Ford	David Hampton	DHF	Staff	3/20/2006	Performed and documented purchasing/ AP walkthroughs	4.4			A1
Gardon	Steven J.	SJG	Partner	3/20/2006	SOX 404 Meeting at Delphi re Customs Function w/ Delphi customs personnel and EY team	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2006	Travel time to Saginaw.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2006	Review of FSCP documentation.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2006	Review of tooling documentation.	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2006	Travel time returning from Saginaw.	1.3			A1
Henning	Jeffrey M.	JMH	Partner	3/20/2006	Review of AC slides	0.7			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Received retroactive price adjustment documentation from M. Oleszko, buyer.	0.4			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Met with N. Cash to discuss timesheet received for employee who had overtime	0.4			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Met with N. Cash to discuss controls relating to retroactive price adjustments.	0.1			A1

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Horner	Kevin John	KJH	Staff	3/20/2006	Filled in electronic version of segregation of duties template with responses we received from Delphi employees	2.2			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Met with T. Castle to obtain documentation for fixed asset disposal and asset we selected to test depreciation	0.9			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Send L. Serverson, Manager OAS, payroll questions about budget/forecast to actual process.	0.3			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Completed walkthrough template for the AP process: referenced controls throughout the template, filled in summary section, reviewed for spelling/grammar, etc.	2.1			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Updated payroll walkthrough template based on review comments received - compared to template received from other division to ensure we are consistent between divisions.	1.8			A1
House	Brandon T.	BTH	Staff	3/20/2006	ITGC Walkthrough: Kickoff Meetings.	3.1			A1
House	Brandon T.	BTH	Staff	3/20/2006	Program Change.	4.9			A1
Marold	Erick W.	EWM	Senior	3/20/2006	Reviewed payroll walkthrough as completed by G. Sharma	2.7			A1
Marold	Erick W.	EWM	Senior	3/20/2006	Completed walkthrough template for inventory management process.	3.2			A1
Marold	Erick W.	EWM	Senior	3/20/2006	Completed the walkthrough template for accounting for joint ventures.	3.3			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Review of the E&O walkthrough.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Review of the Warranty Walkthrough.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Review of the Cash Disbursements Walkthrough.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Completion of the Sundry Receivables walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Documenting walkthrough procedures on the 2801 account.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Accumulating and sending workpapers to M. Rothmund at T&I.	0.2			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Completion of an inventory memo discussing the inventory procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Discussion with M. Starr and Beth Anne about the inventory process.	2.0			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Reviewing trial balance to determine appropriate walkthrough coverage.	2.6			A1

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Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Discussions with C. High about the restatement entries that were recorded.	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Meeting with SOX PMO to discuss testing timing.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Perform general review on Steering/MMSC walkthrough documentation.	3.9			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Review changes to International communication re: TSRS procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Provide review comments to Staff and answer questions regarding review comments given.	2.4			A1
Pagac	Matthew M.	MMP	Manager	3/20/2006	Review inventory walkthrough	3.1			A1
Pagac	Matthew M.	MMP	Manager	3/20/2006	Review financial statement close walkthrough	3.3			A1
Pagac	Matthew M.	MMP	Manager	3/20/2006	Travel to/from Saginaw time.	1.6			A1
Peterson	Christopher A.	CAP	Manager	3/20/2006	Develop TSRS testing strategy.	2.1			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Updated payroll folders and workpapers	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Walkthrough with R. Vang in plant 8, DAIC	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Reviewed HR and payroll information and COT	0.9			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Entered information into the payroll template pertaining to the COTs	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Walk through of hourly employee data changes with B. Byers; documented the information accordingly.	4.9			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Review payroll documentation with R. Vang. hotel.	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Labeled workpapers	0.9			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Preparing for and attending a meeting with J. Nolan and J. Volek regarding corporate 404 controls and timing of our walkthroughs.	1.5			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Corporate 404-Meeting with the client (J. Nolan and J. Volek) to discuss timing and strategy of our corporate walkthroughs.	1.1			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Corporate 404-review client's documentation over the corporate significant processes and determine whether or not additional documentation is required.	3.0			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Corporate Planning-discussing strategy for creating the AWS engagement for the Corporate audit with the audit team.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/20/2006	Corporate Planning-determining the necessary significant accounts and processes to include in AWS based on the clients significant accounts.	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/20/2006	Preparation of the Tooling Walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/20/2006	Preparation of the Inventory Walkthrough	4.3			A1
Rothmund	Mario Valentin	MVR	Staff	3/20/2006	Finished the Warranty Accrual Walkthrough	2.2			A1
Sharma	Geetika	GS	Staff	3/20/2006	Finished writing up Payroll for Eric to review.	2.9			A1
Sharma	Geetika	GS	Staff	3/20/2006	Attended meeting with Debra to discuss open items for AR/Sales.	0.7			A1
Sharma	Geetika	GS	Staff	3/20/2006	Attended meeting with Tina, Linda, John to discuss the ACS piece of payroll.	0.6			A1
Sharma	Geetika	GS	Staff	3/20/2006	Documenting the Sales/AR process - adding in new information received and making corrections.	3.5			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	Review planning materials	3.1			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	DPSS accounting discussion	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	International coordination with E&Y teams regarding Q1	2.9			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	Review audit committee slides	1.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/20/2006	Added changes to walkthrough through templates based on discussions with client.	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with A. Krabill regarding Q1 program for int'l teams.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation of email to E&Y Ireland team regarding statutory audit work.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with M. Brown (E&Y UK) regarding UK TSRS procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation of executive summary to E&Y intl partners regarding TSRS.	1.7			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with S. Sheckell and K. Asher regarding TSRS coordination.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation of email to E&Y UK team regarding allocation of fees and IT coordination.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation for planning mtg with J. Nolan and J. Volek.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with A. Ranney regarding Corp responsibilities.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussions with A. Ranney regarding Corp. 404 documentation.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	3/20/2006	Mtg with J. Volek and J. Nolan regarding Corporate 404 walkthroughs.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with K. Asher regarding planning files.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Time spent locating GM/Delphi master agreement for M. Hatzfeld.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussions with A. Krabill regarding AWS and planning documents.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/20/2006	Clean-up of Review Comments (Steering)	0.7			A1
Stille	Mark Jacob	MJS	Staff	3/20/2006	Development of AWS Worksteps.	6.9			A1
Tosto	Cathy I.	CIT	Partner	3/20/2006	Meeting regarding customs processes	2.3			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion with D. Stevens, Cost Analyst	0.7			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Getting situated in another cubicle from M. Wilkes.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion of returned good materials with K. Bagwell. PC&L Supervisor, Plant 9.	1.1			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion with D. Stevens, Cost Analyst for Purchase Price Variance Adjustments.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion of cycle count adjustments at Plant DAIC with B. Chang, Financial Analyst.	1.3			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussions with various Inventory Personnel at Plant 9 regarding inventory key controls.	5.2			A1
Wardrobe	Peter J.	PJW	Senior	3/20/2006	Preparation of weekly budget to actual analysis	0.8			A1
Wardrobe	Peter J.	PJW	Senior	3/20/2006	Weekly status meeting with Delphi SOX POMP team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Various correspondence including time with M. Sakowski regarding Intranet Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Coordination of Meeting with E&Y regarding reliance framework discussion per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Correspondence with J. Simpson and S. Sheckell regarding John H. Walker Executive Profile.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Various correspondence with J. Hasse and ECT Engineering regarding Small Conference Room occupancy.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Update int'l contact list per information received.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Preparation of Sametime Group for Delphi int'l contacts.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Correspondence with int'l contacts for contact information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Correspondence with team regarding Delphi Weekly Status Call - March 21, 2006 - Agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Various correspondence with T. Bishop regarding Audi Committee Mailing.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Work on AC presentation including various correspondence with S. Sheckell, K. Asher and A. Krabill.	4.8			A1
Asher	Kevin F.	KFA	Partner	3/21/2006	Attend audit planning meetings	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/21/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Review of Payroll process documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Inventory process review with R. Vang (E&S)	3.4			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Meeting with R. Hoffman to discuss PP&E procedures	0.6			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Review of Investment in Affiliates process documentation	0.7			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Status update meeting for E&S procedures with M. Wilkes, ICC.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Met with R. Hoffman to obtain various client assistance requests, discuss change to tooling process, etc.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Preparation of DPSS ASM	1.4			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Review of DPSS Expenditure cycle workpapers	2.8			A1
Damodaran	Tarun	TD	Staff	3/21/2006	DITGC (SAP)- Walkthrough section.	2.2			A1
Damodaran	Tarun	TD	Staff	3/21/2006	Follow up on all open items for DGL & Hyperion	0.9			A1
Damodaran	Tarun	TD	Staff	3/21/2006	Changes/modification to Hyperion DITGC after review by C. Peterson/P. Wardrope	2.4			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Preparation of revenue walkthrough for DPSS.	2.0			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Preparation of Inventory walkthrough.	6.6			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Discussion with C. High regarding intransit inventory review for Packard.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Discussion with M. Starr regarding the inventory walkthrough for Packard.	0.7			A1

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Fellenz	Beth Anne	BAF	Staff	3/21/2006	Follow up calls with J. Yuhasz, S. Reinhart and C. High regarding inventory walkthrough at Packard.	0.6			A1
Ford	David Hampton	DHF	Staff	3/21/2006	Documented Payroll walkthrough	2.6			A1
Ford	David Hampton	DHF	Staff	3/21/2006	Worked on Fixed Asset Walkthrough	3.8			A1
Ford	David Hampton	DHF	Staff	3/21/2006	Documented Purchasing/ AP walkthrough	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Travel to Saginaw.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Travel from Saginaw.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Review of revenue recognition documentation.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Review of Livorno accounting memo and FAS 146, 112, 143 research.	2.5			A1
Henning	Jeffrey M.	JMH	Partner	3/21/2006	Delphi audit team weekly status call	1.8			A1
Henning	Jeffrey M.	JMH	Partner	3/21/2006	Review of Audit Committee Draft Slides	1.2			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated AP process walkthrough template for the indirect purchase.	0.8			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Reviewed AWS file and made sure proper sign offs were on work papers	0.4			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated open items list for N. Cash - Requests that we still need documentation for (Fixed assets).	1.1			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated fixed asset walkthrough template for documentation received for our disposal and depreciation selection	1.2			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated cash disbursements walkthrough based on documentation received from DACOR system from R. Burrell, AP Liaison.	0.8			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Discussion with Jamie Simpson about customer/Delphi owned tooling accounts that we need to obtain account reconciliations for and tie to the trial balance	0.6			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Discussion with J. Simpson relating to control over review of Purchase orders, and control relating to changes to the fixed asset register	0.9			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Based on documentation we received for our selection to test the depreciation process, recalculated the depreciation schedule for the asset based Delphi Accounting policy.	1.4			A1

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Horner	Kevin John	KJH	Staff	3/21/2006	Travel time to Warren, OH to begin work on Packard Division	3.7			A1
House	Brandon T.	BTH	Staff	3/21/2006	ITGC Walkthroughs: Program Change.	4.8			A1
House	Brandon T.	BTH	Staff	3/21/2006	Preparation of Logical Access walkthrough	3.2			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Drive time from Saginaw, Michigan to Kokomo, Indiana.	3.9			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Completed walkthrough template related to the inventory costing process.	3.4			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Completed walkthrough template for the financial statement close process.	2.8			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Completed walkthrough template for accounting for customer reimbursable ER&D/Tooling.	3.1			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Review of the payroll walkthrough.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Additional work on the inventory memo.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussion with C. High about restatement adjustments.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Meeting with S. Reinhart to discuss the 2801 accounts.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussions with B.A. about the inventory walkthrough.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Work with V. Avila on the Sales and AR process walkthrough.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussion with C. Zerull on the forecast to actual review process.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Reading through ASM and adding additional documentation about Q1 items and restatement items.	3.8			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Compilation of significant balance sheet accounts which do not fall into any of the routine transaction flows.	0.7			A1
Pacella	Shannon M.	SMP	Manager	3/21/2006	Review testing work programs	3.7			A1
Pacella	Shannon M.	SMP	Manager	3/21/2006	Review Executive Summary for International teams	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/21/2006	Review Steering Walkthrough	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/21/2006	Review and consult with team on Saginaw walkthroughs	6.2			A1
Pagac	Matthew M.	MMP	Manager	3/21/2006	Travel to/from Saginaw in excess of firm guidelines.	1.6			A1

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Pagac	Matthew M.	MMP	Manager	3/21/2006	Discussions with E. Marold, S. Pacella on SOD template	0.4			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review the GAM database	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review and respond to various emails.	0.6			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Reviewed and edited my notes with Reona's notes	1.9			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Prepare copies of workpapers and labeled them appropriately	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Updated the changes in a salary payroll employee's system	1.8			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review open items with R. Vang.	0.6			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review the key controls for fixed assets to familiarize myself with their processes	2.9			A1
Ranney	Amber C.	ACR	Senior	3/21/2006	Dayton AR SC-going over review notes with Senior Manager related to our Accounts Receivable walkthroughs and following up on questions.	1.9			A1
Ranney	Amber C.	ACR	Senior	3/21/2006	Corporate Planning-setting up significant accounts, processes, risks and controls in AWS for Corporate.	6.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/21/2006	Preparation of the Inventory Costing Walkthrough	4.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/21/2006	Preparation of the Inventory Management Walkthrough	4.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/21/2006	Prepare and discuss the Open Item List for Delphi T&I	1.1			A1
Saimoua	Omar Issam	OIS	Staff	3/21/2006	Travel to Kokomo, IN to perform walkthroughs on E&S Delphi division	3.2			A1
Sharma	Geetika	GS	Staff	3/21/2006	Clearing noted from Fixed Asset walkthrough review completed by M. Pagac.	3.5			A1
Sharma	Geetika	GS	Staff	3/21/2006	Documenting the Sales/AR process - adding new information received and making corrections for M. Pagac's review.	4.5			A1
Sheckell	Steven F.	SFS	Partner	3/21/2006	Team discussion re: scope and progress at divisions	2.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/21/2006	Travel accommodations for Tempe ACS visit.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	General review of T&I walkthroughs.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussions with K. Horner regarding T&I walkthroughs.	1.3			A1

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Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussions with M. Rothmund regarding T&I walkthroughs.	2.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Time spent researching acct for KECF plan.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussion with A. Ranney regarding Dayton review notes.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Review of planning documents in AWS file.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussion with A. Ranney regarding AWS organization.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussion with A. Krabill and M. Hatzfeld on division coordination.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Weekly status meeting with partners and sr. mgrs to discuss audit status.	2.1			A1
Stille	Mark Jacob	MJS	Staff	3/21/2006	Clean-up of Review Comments (Steering).	2.3			A1
Stille	Mark Jacob	MJS	Staff	3/21/2006	Clean-up of Review Comments (Hyperion)	3.2			A1
Stille	Mark Jacob	MJS	Staff	3/21/2006	Development of AWS Worksteps.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	3/21/2006	Review of international executive summary	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	3/21/2006	Discussions with core audit team on international walkthrough requirements	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	3/21/2006	Meeting with Grundig audit team to discuss procedures being performed and scope	0.5			A1
Vang	Reona Lor	RLV	Senior	3/21/2006	Discussions with various Inventory Personnel of key controls from Plant 9.	4.4			A1
Vang	Reona Lor	RLV	Senior	3/21/2006	Discussions with various Inventory Personnel of Inventory Costing and Management walkthroughs.	4.6			A1
Wardrobe	Peter J.	PJW	Senior	3/21/2006	Review of Delphi Steering workpapers	2.1			A1
Wardrobe	Peter J.	PJW	Senior	3/21/2006	Completion of DGL Walkthrough	3.1			A1
Zamora	Delbert A.	DAZ	Manager	3/21/2006	Pension Actuarial review and followup	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with M. Sakowski regarding Intranet Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with A. Krabill and J. Simpson regarding Updated Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Begin preparation of Visa documentation per S. Sheckell.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with team regarding Sametime Group for int'l contacts.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Locate Mexico visa forms at Troy office for S. Sheckell trip to Mexico.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with J. Simpson regarding **CHANGE** -- NCA Core AABS Learning Schedule 2006-2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with J. Henning and T. Bishop regarding Audit Committee Dates.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Revisions to AC presentation, coordination of final presentation accordingly.	1.8			A1
Avila-Villegas	Vanessa	VAV	Senior	3/22/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	8.7			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Supervision of E&S fixed asset walkthrough procedures.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Status update phone call for E&S division with A. Krabill	0.9			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with M. McDonald to discuss revenue cycle procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with R. Pochmara to establish PP&E walkthrough strategy	1.2			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Phone call with L. Estrella to discuss fixed asset accounting process.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with L. McGrew to discuss investment in affiliates process at E&S and review of related documentation obtained.	1.7			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with M. McWhorter to discuss Investments in Affiliates and Notes Receivable processes, and review of related documentation obtained.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Preparation of ASM for DPSS division.	3.6			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Preparation of ASM for E&S division.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Preparation of inventory walkthrough for Packard.	4.6			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with M. Starr regarding inventory walkthrough for Packard.	1.8			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with J. Yuashz regarding inventory walkthrough for Packard.	1.1			A1

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Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with C. High Regarding the intransit inventory for Packard.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with N. Leach regarding inventory walkthrough for Packard.	1.0			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with Chip regarding intransit inventory for inventory walkthrough for Packard.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with M. Starr, Cost Accountant regarding standard pricing journal entries for Packard.	1.7			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Documented discussion with Purchasing.	2.1			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Reviewed check calculation for payroll walkthrough.	0.6			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Meet with the purchasing department, obtained documentation and reviewed the purchasing procedures	4.2			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Walked through the fixed asset narrative with Fixed asset personnel; documented discussions accordingly.	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Review of ASM	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Travel time to Warren, Ohio for Q1 Packard site visit.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Client meeting relative to EY conclusions on Livorno accounting position.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Meeting with C. Zerrull (AFD). purpose was to provide update on walkthrough procedures.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Research on SAS 65 for purposes of client presentation on Friday 3/24/06 for Delphi/EY meeting.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Conf. call re: Saginaw/Livorno matter	0.3			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Discussion of Packard key process areas/risks	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Status meeting re: Packard with Frank and Chris Z.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Preparation for Control reliance meeting with D. Bayles	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Review accounting issues memoranda re: Packard Division	2.4			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Got contact information from C. High for employees we need to talk to for our walkthroughs	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/22/2006	Met with N. Leach and C. High to walkthrough accounts 5425 & 5725 - Upfront Receipts - Suppliers	1.2			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Met with N. Leach, AP Liaison Analyst, to walkthrough account 2685 - Prepaid - Deposits to Vendors	1.6			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Began typing memo documenting budget/forecast to actual process conducting here at the Packard Division	0.9			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Met with S. Reinhard to discuss budget/forecast to actual analysis done for the Packard Division	0.7			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Received reconciliation of account 2685, tied out to G/L and documented explanations of reconciling items on the spreadsheet	0.6			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Talked with N. Miller and V. Avila to discuss tasks to complete this week for the Packard Division	0.5			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Created memo documenting Packard's process for the amortization of supplier rebates based on documentation received from N. Leach, AP Liaison.	1.6			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Reviewed Delphi Packard's Sarbanes Oxley Financial Statement Sign-off binder received from S. Reinhard - reviewed documentation of budget/forecast to actual.	0.9			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Met with N. Miller to discuss accounts 2685, 5425, and 5725 and went through documentation we have received so far for our understanding of these in-scope accounts	0.3			A1
House	Brandon T.	BTH	Staff	3/22/2006	ITGC Walkthroughs: Program Change.	3.3			A1
House	Brandon T.	BTH	Staff	3/22/2006	Preparation of Logical Access walkthrough	4.7			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Documented walkthrough of issuance of credit memos.	1.7			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Documented walkthrough of pay on consumption sales.	2.4			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Documented walkthrough of retroactive pricing adjustment.	2.6			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Meeting with M. McDonald (AR Manager) to discuss accounts receivable and sales process.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - AWS maintenance and review of the Packard engagement.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Review of workpapers including payroll and payables walkthroughs.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Meeting with cost accountant, Julie, to discuss the Annual Physical Inventory.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Preparation of various documentation to provide to J. Henning for summary review.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Discussions with J. Henning and M. Hatzfeld about inventory accounting at Packard.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Meeting with purchasing personnel at River Road facility to discuss the purchasing process.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Meeting with C. Zerull, J. Henning and M. Hatzfeld to discuss the status of the audit.	1.5			A1
Pacella	Shannon M.	SMP	Manager	3/22/2006	Review reliance strategy at the control level.	2.9			A1
Pacella	Shannon M.	SMP	Manager	3/22/2006	Review Steering Walkthrough	1.4			A1
Pacella	Shannon M.	SMP	Manager	3/22/2006	Review changes made to budget based on reliance strategy.	1.5			A1
Pagac	Matthew M.	MMP	Manager	3/22/2006	Review and consult on Sales/A/R walkthrough and payables	4.2			A1
Peterson	Christopher A.	CAP	Manager	3/22/2006	Develop TSRS testing strategy.	2.3			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Walk through for fixed assets with Mike	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Segregation of duties template for payroll	2.3			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Documented investments in affiliates walkthrough	1.9			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Documented walkthrough via discussion with Lacey and Mike	1.6			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Investment in affiliates walkthrough with L. McGrew and Mike	0.7			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Updated changes in payroll walkthrough/controls after discussion with M. Boehm.	2.8			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Other-discussing our approach for accumulating information for budget to actual analysis for the 2006 audit with the audit team.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-updating and adding comments to our summary of issues in order to provide Dayton with Feedback	1.3			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-Discussing follow-up questions related to the sales/AR/CR process with the client (C. Davies) and documenting explanations.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-Discussing follow-up questions related to the cash receipts process with the client (D. Moore) and documenting explanations.	2.2			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-wrapping up documentation on our Sales, AR & Cash Receipts walkthrough, and providing the client with a list of questions and examples for reference.	1.7			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Corporate Planning-Identifying key controls in AWS related to Corporate Processes	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/22/2006	Documenting the Tooling Walkthrough	6.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/22/2006	Preparation of the T&I Open Item List	1.8			A1
Saimoua	Omar Issam	OIS	Staff	3/22/2006	Performed work related to the revenue process, which included meetings with management and documenting our understanding of the process.	10.3			A1
Sharma	Geetika	GS	Staff	3/22/2006	Reviewing the Fixed Asset workpapers and fixing review comments.	1.2			A1
Sharma	Geetika	GS	Staff	3/22/2006	Reviewed all workpapers for proper information and put them into files AWS.	2.1			A1
Sharma	Geetika	GS	Staff	3/22/2006	Attended meeting with M. Pagac discussing review notes for Sales/AR and going over the payroll process for Saginaw.	1.1			A1
Sharma	Geetika	GS	Staff	3/22/2006	Creating Trial Balance worksheet for Saginaw and Arizona.	1.1			A1
Sharma	Geetika	GS	Staff	3/22/2006	Documenting controls as Quarterly/Annual.	1.2			A1
Sharma	Geetika	GS	Staff	3/22/2006	Assigning Work Paper numbers in AWS for all of Saginaw.	0.8			A1
Sheckell	Steven F.	SFS	Partner	3/22/2006	International communication regarding fees/Q1 scope	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/22/2006	Review audit committee slides	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/22/2006	Meeting with B. Thelan to discuss audit committee meeting	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	3/22/2006	Meeting with L. Marion to discuss various accounting topics	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Review of Q1 instructions sent to international teams.	1.7			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with A. Krabill on international communications.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with S. Sheckell regarding Q1 accounting for KECP plan.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Conf. call with E&Y Germany TSRS team to discuss II procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Preparation/revisions to TSRS executive summary email communication.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with G. Collie regarding TSRS coordination in Germany.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Review of T&I open items list.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with M. Rothmund on T&I walkthroughs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussions with A. Ranney regarding Dayton walkthroughs and summ of issues.	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with H. Aquino regarding TRAX charge code activity codes.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Preparation of email to staffing group regarding staffing changes for Delphi.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with A. Kulikowski regarding PWC involvement at divisions and feedback.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Clean-up/Follow-up of Review Comments (Steering).	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Walkthrough of Data Center (Hyperion)	0.3			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Clean-up/Follow-up on review comments (Hyperion).	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Development of AWS Worksteps.	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	3/22/2006	Review of planning work papers and consolidation of Q1 deliverables	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/22/2006	DGL Walkthrough documentation.	8.1			A1
Wardrobe	Peter J.	PJW	Senior	3/22/2006	Corporate Data Center walkthrough.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	3/22/2006	Conference call with GM to discuss GM application walkthroughs	0.9			A1
Zamora	Delbert A.	DAZ	Manager	3/22/2006	Pension Actuarial review and followup	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Correspondence with J. Hasse and A. Krabill regarding Net Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Correspondence with J. Henning regarding Mexico Travel.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Update int'l contact log per new information received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Work on Mexico Visa coordination including various phone calls and correspondence.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Preparation of email to int'l teams regarding Delphi - 2006 TSRS Executive Summary; correspondence with J. Simpson accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Preparation of email to int'l timely teams regarding Delphi International First Quarter Instructions per A. Krabill; correspondence with Aaron accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Correspondence regarding Delphi AWS set-up.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Coordination of revised AC presentation with A. Krabill, CSG and T. Bishop.	1.1			A1
Asher	Kevin F.	KFA	Partner	3/23/2006	Meetings with legal on audit planning and scope	2.4			A1
Avila-Villegas	Vanessa	VAV	Senior	3/23/2006	Preparation of PowerPoint presentation for audit planning meeting to be held on March 29th in El Paso, TX with the Delphi's Mexican audit team	1.8			A1
Avila-Villegas	Vanessa	VAV	Senior	3/23/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/23/2006	Perform detail review on Purchasing process walk-through applicable to Packard (Warren, OH)	3.3			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of PP&E process workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of investment in affiliate process workpapers	1.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Status update call with A. Krabill for E&S site visit.	0.6			A1

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Boehm	Michael J.	MJB	Manager	3/23/2006	Meeting with P. Harshman to discuss budget-to-actual review process.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Discussion of E&S revenue process procedures to date with E. Marold & O. Saimoua	1.7			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Meeting with K. Sawyer to discuss fixed asset appropriation requests and budget-to-actual process for capital spending.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Preparation of correspondence to B.A. Fellenz regarding DPSS initial review	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Preparation of correspondence to B.A. Fellenz regarding DPSS initial review	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with A. Krabill to discuss Borg & Beck trademark sale accounting treatment	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with A. Krabill to discuss Borg & Beck trademark sale accounting treatment	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with R. Nedudar and A. Krabill to discuss B-Stock and FAS 48 accounting at DPSS.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with R. Nedudar and A. Krabill to discuss B-Stock and FAS 48 accounting at DPSS.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Preparation of ASM for E&S division	1.3			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of Takata Royalty Agreement workpapers for E&S	0.5			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of restatement accounting issues memos received from M. McDonald	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/23/2006	Preparation of inventory walkthrough for Packard.	7.3			A1
Fellenz	Beth Anne	BAF	Staff	3/23/2006	Discussion with M. Starr regarding inventory walkthrough for Packard.	3.2			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Cleared review notes for payroll process walkthrough.	2.3			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Reviewed corporate fixed asset policies for walkthrough.	2.2			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Spoke with fixed asset manager about obtaining documentation.	0.9			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Walked through the service purchasing process; obtained documentation accordingly.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2006	Review of remaining Saginaw and Packard 2005 and Q1 accounting memos.	4.2			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2006	Internal team discussions (i.e. weekly update session) relative to status, issues, next steps.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2006	Review of Delphi internet site for purposes of reading recent 8K filings, press releases, etc.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/23/2006	Prepare Draft #1 of Income tax provision walk-through for sec. 404	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	3/23/2006	Read through all PBC documents before starting draft o walkthrough	1.1			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Call with J. Simpson/A. Krabill re: Controls reliance	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Update meeting deck re: use of work of others	1.2			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Controls audit reliance meeting with D. Bayles/B. Thelan	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Preparation for Controls audit reliance meeting with D. Bayles/B. Thelan	2.1			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Updated budget/forecast to actual memo with information regarding the 1210 analysis - current year data compared to prior year data	0.8			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Talked with D. Ford about capital spending control in the framework and what documentation Delphi Packard had on the control.	0.4			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Talked with N. Leach, AP Liaison, about documentation we need to obtain for our walkthrough of account 2685 Prepaid Deposits to Vendors	0.4			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Received Ohio Operations Year Over Year analysis and the February J1 analysis from C. Jackson - tied data from YOY analysis to the J1 analysis.	0.9			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Updated budget/forecast to actual memo with information regarding the review of payroll costs used information received from C. Jackson from Ohio Operations.	1.3			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Spoke with C. Jackson, Ohio Operations, to obtain his J1 February analysis and supporting documentation for our understanding of the budget/forecast to actual process	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/23/2006	Met with V. Avila to discuss what we learned in meeting with S. Reinhard regarding the budget/forecast to actual analysis done at the divisional level.	0.4			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Researched on-line, the joint venture Delphi Furukawa Wiring Systems	0.6			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Retrieved small business documents for our audit of Delphi Packard's joint venture with Furukawa Electric	0.6			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Updated small business documents with information pertaining to Delphi Packard's joint venture with Furukawa Electric	2.1			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Met with N. Miller to discuss what we have learned so far about Delphi Packard's Joint Venture with Furukawa Electric.	0.5			A1
House	Brandon T.	BTH	Staff	3/23/2006	ITGC Walkthroughs: Review of Program Change Evidence: 4 hrs.	3.9			A1
House	Brandon T.	BTH	Staff	3/23/2006	Documentation of Program Change Walkthrough.	4.1			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Documented the process surrounding blocked billings.	2.7			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Reviewed Control Objective Templates related to the sales process.	2.9			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Meeting with M. McDonald to discuss accounts receivable reserve process.	1.8			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Meeting with D. Hoover to discuss logistical planning and accounting for the receipt and shipment of inventory.	2.4			A1
Martell	Michael A.	MAM	Principle	3/23/2006	Strategy Documentation - planning	2.4			A1
Martell	Michael A.	MAM	Principle	3/23/2006	Reliance meeting documentation preparation.	2.1			A1
Martell	Michael A.	MAM	Principle	3/23/2006	Review of using work of others plan, strategy and resulting PowerPoint	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Review of prepaid walkthrough documentation.	0.5			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Time spent reviewing the shipping, sales and AR walkthrough.	4.2			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Time spent reviewing the walkthrough of deferred revenue accounts.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Meeting with M. Starr to understand portions of the inventory process.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/23/2006	Packard - Time spent with S. Reinhart understanding th availability of quarterly analytics prepared by the client and understanding the timing of Q1 close schedule.	0.5			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Met with A. Bianco to discuss IT audit status and SOD.	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Create matrix to show reliance on Management's work by control.	2.4			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Provide feedback into slide deck for Delphi reliance strategy meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Status Meeting with our International Teams to discuss status and issues.	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Work with Core on reviewing instructions and deliverables to be sent to EY International teams.	0.6			A1
Pagac	Matthew M.	MMP	Manager	3/23/2006	Attend Livorno discussion with Saginaw via conference and meeting preparation (B. Lewis and Team); discussion of Saginaw status with team	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/23/2006	Reliance review of prior year validation programs and discussions with J. Henning and M. Hatzfeld	1.4			A1
Peterson	Christopher A.	CAP	Manager	3/23/2006	Develop TSRS testing strategy.	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Review variances at E&S division	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Worked on Fixed asset controls	1.9			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Reviewed documentation for Q1 walkthroughs	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Set up workpapers, labeling them and organizing them accordingly.	0.8			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Further documentation on fixed asset acquisition and disposals	2.1			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Spoke with P. Harshman regarding forecast and actual spending	0.9			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Documented conversation regarding actuals versus the forecast	2.0			A1
Ranney	Amber C.	ACR	Senior	3/23/2006	Dayton AR SC-Meeting with the Dayton AR Supervisors (F. Dunford, R. Hamilton, C. Davies, J. Bell) to discuss our comments based on the walkthroughs that we performed.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/23/2006	Corporate Planning-guide staff how to use AWS to set up risks and key controls related to significant accounts & adding key controls to significant Corporate accounts.	7.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Updating of the T&I AWS-File	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Drafting of the Lease Walkthrough	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Drafting of the Tooling Walkthrough	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Drafting the pre/post petition liability memo	2.1			A1
Saimoua	Omar Issam	OIS	Staff	3/23/2006	Performed work related to revenue process including meetings with management and documentation of our understanding.	10.6			A1
Sharma	Geetika	GS	Staff	3/23/2006	Documenting workpapers for the Sales/AR process open items.	1.3			A1
Sharma	Geetika	GS	Staff	3/23/2006	Began correcting Sales/AR walkthrough and adding information for open items.	1.6			A1
Sharma	Geetika	GS	Staff	3/23/2006	Attended meeting with Debra for AR process and Linda for FOB destination revenue recognition.	0.7			A1
Sharma	Geetika	GS	Staff	3/23/2006	Began correcting payroll walkthrough and adding new information for budget to actual analysis completed by managers.	2.8			A1
Sharma	Geetika	GS	Staff	3/23/2006	Attended meeting Plant Managers regarding Payroll Budget to Actual Analysis.	1.7			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Audit planning discussions with team	3.1			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Preparation of International fee allocation	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Discuss legal issues with D. Sherbin	1.4			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Meeting with tax team to discuss first quarter scope	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Discuss internal control testing plan with B. Thelan and D. Bayles	1.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Prepared planning folders for 12/31/2006 audit.	0.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Created International folders for the 12/31/2006 audit.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Added WCGW's and controls to the Chapter 11 Expense Account.	1.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Prepared exchange rate schedule for 31 countries as of 9/30/05	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Added P&D assertion to the applicable accounts in the AWS engagement.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Added WCGW's & Controls to the Liabilities Subject to Compromise Assertions.	2.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Discussed procedures necessary to update controls, WCGW's and assertions in AWS.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Combined WCGW's for the Cost of Sales and Inventory & Related I/S Activity Accounts.	1.0			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Review of Mexico international planning mtg agendas.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussions with A. Krabill regarding international coordination.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with S. Pacella regarding TSRS exec. summary email.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Time spent updating T&I ASM for planning files.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussions with M. Rothmund regarding T&I walkthroughs.	1.6			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with A. Ranney regarding Dayton issues.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Conf. call with Dayton mgmt to discuss issues from walkthroughs.	1.6			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with J. Volek regarding fraud meeting.	0.2			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with S. Kihn regarding walkthrough timing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Preparation of email to A. Brazier regarding DIG G20 comments.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Review of Delphi mgmt testing program.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Time spent coordinating staffing changes.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with J. Henning and A. Krabill regarding principle evidence and IC testing program.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/23/2006	Development/review of slides for reliance strategy meeting	2.6			A1
Tosto	Cathy I.	CIT	Partner	3/23/2006	Mtg with audit team on tax scope	1.4			A1
Tosto	Cathy I.	CIT	Partner	3/23/2006	Review tax process document prepared by Delphi	1.4			A1
Wardrobe	Peter J.	PJW	Senior	3/23/2006	Delphi Steering closing meeting prep.	0.6			A1
Wardrobe	Peter J.	PJW	Senior	3/23/2006	DGL Walkthrough documentation.	5.5			A1
Wardrobe	Peter J.	PJW	Senior	3/23/2006	International coordination conference call	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	3/23/2006	Preparation of reliance strategy presentation	2.4			A1
Aquino	Heather	HRA	Client	3/24/2006	Correspondence with J. Hasse and E.R. Simpson regarding network access.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	3/24/2006	Correspondence with J. Simpson and K. Fisher regarding feedback regarding Delphi account.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	3/24/2006	Preparation of email to domestic team with contact information; update contact list accordingly.	0.3			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	3/24/2006	Work on Mexico Visa coordination including various phone calls and correspondence.	1.5			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	3/24/2006	Correspondence with J. Simpson regarding Delphi International First Quarter Instructions distribution list.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	3/24/2006	Update budget status and forward to M. Hatzfeld upon request.	0.3			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	3/24/2006	Distribute final AC slides to team per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Asher	Kevin F.	KFA	Partner	3/24/2006	Work on audit strategy development	1.6			A1
Asher	Kevin F.	KFA	Partner	3/24/2006	Meeting with Tax on return processes	1.5			A1
Avila-Villegas	Vanessa	VAV	Senior	3/24/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	3.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/24/2006	Travel time from Detroit, MI to Warren, OH - Packard Audit in Warren, OH	3.7			A1
Beckman	James J.	JJB	Partner	3/24/2006	Attend Ch. 11 tax meeting with Whitson and group at Delphi	5.0			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Completed preparation of Q1 PBC list	0.3			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Preparation of correspondence to audit team regarding Q1 PBC list	0.3			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meeting with R. Hofmann to discuss PP&E process status.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Review of PP&E documentation received from L. Estrella.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meeting with R. Hoffman to determine timing of Q1 procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Phone call with A. Krabill to discuss customer reimbursable engineering at E&S	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/24/2006	Discussion with E. Marold & O. Saimoua to determine AP/Purch walkthrough strategy	0.7			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meetings with C. Lebeau, K. Spencer, and E. Marold to discuss Customer Reimbursable Engineering	1.4			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Travel time from Kokomo, IN - Return trip from quarterly review procedures.	3.5			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meeting with G. Witter to discuss annual physical inventory historical adjustments, cycle counts, inventory rollforward procedures, etc.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Preparation of revenue walkthrough for DPSS.	2.0			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Preparation of the inventory walkthrough for Packard.	2.7			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Travel from Packard in Warren, OH.	4.0			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Discussion with J. Yuashz regarding scrap material process for inventory walkthrough for Packard.	1.5			A1
Ford	David Hampton	DHF	Staff	3/24/2006	Traveled from Warren, OH.	3.6			A1
Ford	David Hampton	DHF	Staff	3/24/2006	Documented the Purchasing process and cleared review notes for it.	3.8			A1
Hegelmann	Julie Ann	JAH	Senior	3/24/2006	Meeting to discuss the tax structure, domestic and international, and the tax process at Delphi	4.1			A1
Henning	Jeffrey M.	JMH	Partner	3/24/2006	Planning for Reliance meeting	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/24/2006	TSRS/Audit Approach coordination meeting - Delphi	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/24/2006	Meeting with D. Bayles, et al re: reliance on PwC/CAS testing for Delphi	0.9			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Met with H. Bramer to walkthrough the reconciliation process of the prepetition liability accounts	1.2			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Accommodations for travel to Warren, OH to finish walkthrough work on Delphi Packard	0.3			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Travel time from Warren, OH to Troy, MI after working in Warren during the work on walkthroughs at Delphi Packard	3.8			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Updated budget/forecast to actual memo based on conversation with A. Cline about her review of capital spending	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/24/2006	Spoke with A. Cline regarding her analysis/process for comparing actual capital spending to the forecast	0.4			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Discussion with N. Miller regarding documentation received for the walkthrough of the prepetition liability accounts	0.3			A1
Horner	Kevin John	KJH	Staff	3/24/2006	We obtained the reconciliations of prepetition liability accounts 5704, 5705, and 5714 and agreed balances to the February '06 trial balance	0.9			A1
House	Brandon T.	BTH	Staff	3/24/2006	ITGC Walkthroughs: Review of Logical Access Evidence.	3.8			A1
House	Brandon T.	BTH	Staff	3/24/2006	Documentation of Logical Access Walkthrough.	3.2			A1
Izzo	Tamara H.	THI	Partner	3/24/2006	Reliance & meeting IT Update	3.7			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Drive time from Kokomo Indiana to home.	4.0			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Meeting with M. McDonald to discuss accounts payable process.	2.3			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Reviewed Control Objective Templates for the accounts payable process.	2.1			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Meeting with C. Lebeau to discuss the process for reimbursable ER&D.	2.9			A1
Martell	Michael A.	MAM	Principle	3/24/2006	Work on planning and scoping.	3.6			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Travel time to Toledo, OH.	2.5			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Review of inventory walkthrough.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Review of purchasing and AP walkthrough.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Finalize review of AR and Sales walkthrough.	2.2			A1
Pacella	Shannon M.	SMP	Manager	3/24/2006	Steering Walkthrough Closing Meeting	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/24/2006	Discuss changes to the Delphi Reliance Strategy presentation.	0.9			A1
Pagac	Matthew M.	MMP	Manager	3/24/2006	Prepare and discussion with teams for upcoming visit	1.6			A1
Pagac	Matthew M.	MMP	Manager	3/24/2006	Review fixed assets/payroll/sales/ar walkthroughs and prepare status reports accordingly.	4.1			A1
Pagac	Matthew M.	MMP	Manager	3/24/2006	Prep and attend SOX reliance meeting with Delphi	1.4			A1
Pochmara	Rose Christine	RCP	Intern	3/24/2006	Updated documentation for walkthroughs performed at Kokomo	5.9			A1
Pochmara	Rose Christine	RCP	Intern	3/24/2006	Travel from Kokomo, IN to MI	5.1			A1

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Ranney	Amber C.	ACR	Senior	3/24/2006	Corporate Planning-Creating the corporate audit program in AWS.	4.9			A1
Ranney	Amber C.	ACR	Senior	3/24/2006	Corporate Planning-Adding key controls to significant accounts in AWS and associating audit worksteps to financial statement assertions.	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Updated the Tooling Walkthrough	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Met with T. Castle for the Tooling Walkthrough	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Met with W. Ziendra for the Pre/Post Petition Liability	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Reviewed and documented the reconciliation for Inventory in Transit	1.2			A1
Saimoua	Omar Issam	OIS	Staff	3/24/2006	Travel back from Kokomo, IN after performing work at the E&S division.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	3/24/2006	Performed work related to expenditure cycle including meetings with client and documentation of our understanding	7.0			A1
Sharma	Geetika	GS	Staff	3/24/2006	Discussion with and helping M. Pagac through the Fixe Asset and Sales Process review comments.	1.2			A1
Sharma	Geetika	GS	Staff	3/24/2006	Reviewing information for ACS piece of payroll process; Documenting results of ACS piece of payroll accordingly.	3.6			A1
Sharma	Geetika	GS	Staff	3/24/2006	Calls to Saginaw for more information needed for sales process, fixed asset process, and payroll process.	0.9			A1
Sharma	Geetika	GS	Staff	3/24/2006	Revise Saginaw workpapers and walkthrough per M. Pagac.	1.6			A1
Sharma	Geetika	GS	Staff	3/24/2006	Sending information over to another member to finish off testing of AC.	0.3			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	International coordination regarding fees/scope for 2006 audit	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	Planning meeting with J. Henning	1.2			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	Discussion with IT regarding scope and plans	1.3			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	Internal control testing plan meeting with internal control and internal audit	0.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Discussed procedures to be performed at ACS with E&Y Manager.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Added controls and WCGW's to Prepaids and Intangible assets.	2.5			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Combined WCGW's for the Net Sales and Accounts Receivable & Related I/S Activity.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Added WCGW's and controls to Deferred Taxes, Income Tax Payable & Income Tax Expense.	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Added WCGW's & Controls to the Definite-Lived Intangible Assets & Related I/S Activity Accounts.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Combined WCGW's for the Other Income & Expenses, Investments in Unconsolidated Subs, & Minority Interests and SAG with appropriate b/s account	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/24/2006	General review of T&I walkthroughs.	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Preparation of slides for Reliance strategy meeting	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Meeting with T. Bomberski and B. Garvey to discuss integrated timeline	0.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Meeting with Delphi SOX management, CAS, PWC, E&Y TSRS and E&Y core team to discuss reliance strategy	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Meeting with S. Sheckell, J. Henning, T. Izzo and M. Martell to discuss TSRS scope and timing	0.9			A1
Tosto	Cathy I.	CIT	Partner	3/24/2006	Mtg with tax staff to discuss organization and responsibilities	3.7			A1
Wardrobe	Peter J.	PJW	Senior	3/24/2006	Delphi Steering closing meeting.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/24/2006	Preparation of weekly budget to actual analysis	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/24/2006	DGL Walkthrough documentation.	3.4			A1
Boehm	Michael J.	MJB	Manager	3/26/2006	Travel time to Kokomo, IN for site visit.	3.5			A1
Fellenz	Beth Anne	BAF	Staff	3/26/2006	Preparation of Revenue walkthrough for DPSS.	3.0			A1
Fellenz	Beth Anne	BAF	Staff	3/26/2006	Drive to Packard in Warren, Ohio.	4.0			A1
Ford	David Hampton	DHF	Staff	3/26/2006	Travel to Warren, OH	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2006	Travel time from Detroit to ACS operations. in conjunction with Q1 procedures.	4.4			A1
Horner	Kevin John	KJH	Staff	3/26/2006	Travel time from Troy, MI to Warren, OH to work on Delphi Packard Walkthroughs for Monday and Tuesday.	3.7			A1
Marold	Erick W.	EWM	Senior	3/26/2006	Drive from Home to Kokomo Indiana - Sunday	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/26/2006	Travel to Warren, OH to work on the Packard division.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	3/26/2006	Traveled to Kokomo, IN to perform work related to walkthrough of processes.	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Correspondence with J. Simpson regarding Delphi AWS template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Correspondence with team regarding Delphi Weekly Status Call - March 28, 2006 - Canceled.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Various correspondence with Mexico, V. Avila and L. Justice regarding process to obtain Mexico visa.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Begin preparation of Budget to actual analysis as of March 24, 2006.	0.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/27/2006	Preparation of presentation for meeting to be held in Mexico on March 29 & 30.	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/27/2006	Clearing review notes and AWS for Packard revenue walk-through	4.8			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Review of PP&E workpapers	1.1			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Review of E&S revenue walkthrough workpapers	2.8			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Review of Customer CO/PO process walkthrough workpapers	0.9			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Discussions with O. Saimoua, A. Krabill, and E. Marok regarding process walkthrough documentation at E&S	1.6			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with R. Hofmann to coordinate 2006 Q1 Review timing	0.6			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Phone calls with K. Sawyer regarding Capital Asset Management	0.3			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meetings with R. Hofmann to discuss PP&E controls, assistance requests, etc.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Phone calls to J. Henning regarding E&S and Juarez technical accounting center	0.3			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with R. Hofmann to discuss Juarez Technical Accounting Center role for E&S.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with A. Krabill and R. Hofmann to discuss ER&D accounting and E&O reserve.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with M. McWhorter to discuss SOPA items from 2005, ER&D, and E&O reserve.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/27/2006	Preparation of inventory costing walkthrough for Packard.	3.6			A1
Fellenz	Beth Anne	BAF	Staff	3/27/2006	Preparation of Inventory management walkthrough for Packard.	4.3			A1
Fellenz	Beth Anne	BAF	Staff	3/27/2006	Discussion with T. Termine regarding scrap materials process for inventory walkthrough for Packard.	1.2			A1
Ford	David Hampton	DHF	Staff	3/27/2006	Worked on AP walkthrough	3.2			A1
Ford	David Hampton	DHF	Staff	3/27/2006	Worked on Fixed asset Walkthrough	4.2			A1
Ford	David Hampton	DHF	Staff	3/27/2006	Followed up on AP walkthrough and further documentation	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Discussion with team on AP walkthrough procedures.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Walkthrough procedures with ACS payroll staff.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Prelim meeting with P. Knighton (ACS) to discuss scop of AP walkthrough.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Meeting with S. Recker (ACS Payroll) purpose was to develop preliminary understanding of payroll processing.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Meeting with G. Miller (ACS rep). purpose was to describe audit strategy related to walkthrough procedures for the week.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2006	Travel to Troy for meeting with C. Tosto and B. Van Leeuwen re: 404 and provision work	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2006	Meet with D. Kelly, C. Tosto and B. Van Leeuwen re: tax provision process and key controls	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2006	Review 404 documentation and process information provided by client, begin accumulating list of questions to discuss in walkthrough process	2.4			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with G. Chopko and discussed his monthly sales analysis that he conducts	0.8			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with J. Yuhasz to obtain supporting documentation for a transfer to account 5705 - Prepetition liability	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/27/2006	Began putting together the final segregation of duties matrix based on answers received by various Delphi Packard employees	0.9			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Based on documentation received from C. Tucker, tied out reconciliation to supporting documentation for our sales walkthrough	0.7			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with C. Tucker, AR analyst, to walkthrough the daily reconciliation she prepares of quantity shipped to quantity invoices	0.8			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Based on documentation received from J. Yuhasz, tied out supporting documentation for the transfer to account 5705 - Prepetition Liabilities.	0.7			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Received Hyperion report and Summary Report of actual Capital Spending by Delphi Packard from A. Cline and discussed with her how it all ties together	0.9			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Updated the budget to actual memo based on work with Hyperion report and summary report received from A. Cline for capital spending review by management.	1.8			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with H. Bramer and discussed how actual capital spending per the summary report we received from A. Cline ties into the Cash flow analysis she prepares each month	0.8			A1
House	Brandon T.	BTH	Staff	3/27/2006	ITGC: Clearing review comments.	1.0			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Documented retroactive purchasing transaction.	2.9			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Documented the process surrounding the bad debt allowance.	2.9			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Documented the process surrounding the billings adjustment reserve	2.4			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Detail review of Direct Shipment walkthrough performed by O. Saimoua.	2.8			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Cleared review notes from M. Boehm surrounding the services setup accrual.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Close review notes on the PO/CO process.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of inventory management walkthrough.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of the AP and Purchasing Walkthrough.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of the Cash Disbursement Walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Close review notes on the payroll walkthrough.	0.5			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Reading documentation on the Divisions tooling process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Discussions with C. High regarding the division's toolin accounting.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of the inventory costing walkthrough and discussions with B. Fellenz.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Discussions with F. Nance in regards to the divisional accounting in Mexico.	0.4			A1
Pacella	Shannon M.	SMP	Manager	3/27/2006	Develop reliance strategy by control matrix	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/27/2006	Review DGL walkthroughs	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/27/2006	SOX PMO Status meeting	1.1			A1
Pagac	Matthew M.	MMP	Manager	3/27/2006	Meeting and preparation for meeting with E&C - J. Brooks for upcoming walkthroughs.	3.6			A1
Pagac	Matthew M.	MMP	Manager	3/27/2006	Review Saginaw walkthroughs	3.8			A1
Pagac	Matthew M.	MMP	Manager	3/27/2006	Prepare Saginaw status reports	1.6			A1
Peterson	Christopher A.	CAP	Manager	3/27/2006	Design testing strategy and related testing templates for TSRS.	4.0			A1
Ranney	Amber C.	ACR	Senior	3/27/2006	Corporate 404-review Corporate process narratives for various processes and determine which controls identified by the company would be key to E&Y	2.2			A1
Ranney	Amber C.	ACR	Senior	3/27/2006	Corporate Planning-Setting up risks and controls in AWS related to significant processes and identifying inherent risks for certain accounts.	7.3			A1
Rothmund	Mario Valentin	MVR	Staff	3/27/2006	Meeting with Finance Director J. Brooks. EY went over the Open Item List and discussed accounting issues	3.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/27/2006	Complete the Tooling Walkthrough	2.6			A1
Saimoua	Omar Issam	OIS	Staff	3/27/2006	Worked on walkthroughs related to the purchases process including meetings with client personal and obtaining of support documentation and documenting our understanding	11.1			A1

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Sharma	Geetika	GS	Staff	3/27/2006	Created trial balance sheet for Saginaw and Alabama.	1.4			A1
Sharma	Geetika	GS	Staff	3/27/2006	Cleared review comments for all processes worked on.	5.1			A1
Sharma	Geetika	GS	Staff	3/27/2006	Complete payroll walkthrough for the journal entries coming into corporate and then to Saginaw GL.	1.3			A1
Sheckell	Steven F.	SFS	Partner	3/27/2006	International coordination regarding fees/scope for 2006 audit	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/27/2006	Review audit planning activities	3.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Administered AWS engagement for ACS	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Discussed plan for walkthrough with EY Senior Manager.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Set-up and orientation on first day at ACS site for walkthroughs.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with the hourly payroll Project Manager to discuss walkthrough.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with S. Recker, G. Miller and P. Knighton regarding Payables process	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with Project Manager in charge of salaried payroll to discuss the walkthrough.	1.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with S. Recker and G. Miller and received a brief overview of the payroll process.	1.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Reviewed document requests received and prepared list of open items need to complete the walkthrough.	1.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Requested documentation and discussed walkthrough selection with C. Keith, Manager of Tax & Banking.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/27/2006	Review of Delphi FAS 131 segment memo.	1.3			A1
Stille	Mark Jacob	MJS	Staff	3/27/2006	Development of AWS Worksteps.	3.9			A1
Stille	Mark Jacob	MJS	Staff	3/27/2006	Documentation of Operations walkthrough for Hyperion.	3.7			A1
Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Preparation of content for Delphi IT sponsor status meeting	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Review/development of IT budget based on recent scope changes	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Meeting with TSRS to discuss walkthrough status/progress/issues	0.6			A1

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Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Meeting with J. Piazza, T. Bomberski, and M. Bentley to discuss rely strategy, walkthrough progress, and testing coordination	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/27/2006	Review and revise info request list	0.6			A1
Tosto	Cathy I.	CIT	Partner	3/27/2006	Prepare for 1st quarter review and 404 review	1.3			A1
Tosto	Cathy I.	CIT	Partner	3/27/2006	Meet with J. Hegelmann, B. Van Leeuwen, and D. Kelley to prep for 1st quarter review and 404 walkthrough	2.1			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Began to discuss 404 walkthroughs, testing, etc.	0.8			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Met with Cathy/Dan/Julie to discuss planning of income tax provision audit.	1.8			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Prepare information request to help us get familiar with processes; discussed with Cathy and made changes accordingly.	1.5			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Reviewed documents that Cathy copied for us including 404 process documentation, Tax Pack, etc. to be prepared for going out to Delphi tomorrow and meeting with income tax accounting group.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/27/2006	Out of town travel to Phoenix/Tempe, AZ for Shared Services Center audit of payroll and payables.	6.2			A1
Wardrope	Peter J.	PJW	Senior	3/27/2006	Update of weekly hours tracking report.	1.3			A1
Wardrope	Peter J.	PJW	Senior	3/27/2006	Weekly update meeting with Delphi management.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/27/2006	Cleared review comments for the DGL walkthrough.	1.4			A1
Wardrope	Peter J.	PJW	Senior	3/27/2006	Prepared preliminary E&Y walkthrough/testing timeline for Delphi management.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence regarding status of Delphi AWS.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence with R. Vang and V. Avila regarding staffing.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Various correspondence regarding divisional workpapers with J. Simpson and R. Vang.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Completion and finalization of S. Sheckell and J. Henning visa documents.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Revisions to Juarez Presentation; correspondence with V. Avila accordingly.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence with S. Pacella regarding change in the IT contact for Mexico.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence with Mexico regarding Audit Engagement Partner serving Delphi in Brazil.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Various correspondence with Mexico and V. Avila regarding process to obtain Mexico visa and if required.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Reconcile ARMS to budget per J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Continue preparation of Budget to actual analysis as of March 24, 2006.	1.3			A1
Avila-Villegas	Vanessa	VAV	Senior	3/28/2006	Update the International Engagement Instructions - Timely report locations	2.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/28/2006	Working on Presentation for meeting in Mexico with EY team and with the client on March 30	5.8			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of Revenue cycle workpapers	2.2			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of E&S AR Reserve workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Meeting with R. Hofmann to obtain PP&E items and discuss reconciliation process.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Discussions with O. Saimoua and E. Marold regarding revenue and expenditure cycle walkthroughs	1.7			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of E&S accounting memos	1.6			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Meeting with M. McWhorter and A. Krabill to discuss 2005 SOPA items	1.2			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of FAS 2 and EITF 99-5 for considerations regarding location's accounting for ER&D reimbursement	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Drive from Warren, OH for Packard.	4.0			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Discussion with C. High regarding tooling for Packard.	0.7			A1

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Fellenz	Beth Anne	BAF	Staff	3/28/2006	Preparation of Inventory costing walkthrough for Packard.	3.6			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Preparation of inventory management walkthrough for Packard.	2.6			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Discussion with T. Termine regarding scrap materials process for inventory walkthrough for Packard.	1.2			A1
Ford	David Hampton	DHF	Staff	3/28/2006	Travel from Warren, OH.	3.9			A1
Ford	David Hampton	DHF	Staff	3/28/2006	Fixed Asset walkthrough documentation.	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2006	Review of EY staff wps.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2006	AP walkthrough procedures.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2006	Payroll meeting with S. Recker.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2006	Cash disbursements related walkthrough procedures.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2006	Recon dept. meeting to discuss reconciliation of AP related accounts.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2006	Recon dept meeting to discuss reconciliation procedure: performed by ACS relative to Payroll related accounts.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Go over risk & control matrix's	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Meet with J. Erickson re: list of items needed	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Go over PBC documents and discuss 404 documentatio needed to support, prepare lists and questions for J. Erickson accordingly.	4.2			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Planning meetings with K. Asher, and S. Sheckell re: Delphi key issues	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Audit Committee prep at Delphi	2.4			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Attendance at Audit Committee meeting	2.1			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Pre Audit Committee meeting with Brust, K, Asher, J. Henning, and S. Sheckell	1.1			A1
Horner	Kevin John	KJH	Staff	3/28/2006	Updated segregation of duties template for Delphi Packard	1.2			A1
Horner	Kevin John	KJH	Staff	3/28/2006	Travel time from Warren, OH to Troy, MI after finishing walkthroughs for Delphi Packard	3.8			A1
Horner	Kevin John	KJH	Staff	3/28/2006	Met with G. Chopko to discuss questions N. Miller had regarding his monthly sales analysis	0.8			A1

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Horner	Kevin John	KJH	Staff	3/28/2006	Met with C. Tucker to discuss a question regarding her daily reconciliation of shipped quantity to quantity billed	0.4			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Detail reviewed O. Saimoura's pass-by-shipment walkthrough.	2.9			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Completed the segregation of duties template related to the sales cycle.	2.1			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Documented the process for establishing accruals for services received not invoiced.	2.8			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Met with Delphi AP Manager, T. Derkson, to gain an understanding of the purchase order approval process.	1.4			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Met with P. Eads, Purchasing Associate, to understand and obtain documentation of the vendor master file setup.	1.9			A1
Martell	Michael A.	MAM	Principle	3/28/2006	IT Planning	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Review of inventory walkthrough work.	4.5			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Travel time from Warren, OH to Toledo, OH.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Discussion with Julie (cost accountant) about the inventory scheduling.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Discussions with F. Nance and C. High about the status of the audit.	1.8			A1
Pacella	Shannon M.	SMP	Manager	3/28/2006	Complete reliance strategy by control matrix	3.5			A1
Pacella	Shannon M.	SMP	Manager	3/28/2006	Provide feedback on changes to DGL walkthrough	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/28/2006	Preparation for ACS visit	1.7			A1
Pagac	Matthew M.	MMP	Manager	3/28/2006	Continuation of PBC discussion with J. Brooks	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/28/2006	Review and respond to Saginaw related emails	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/28/2006	Call with J. Brooks (FD) and preparation of an updated Open Item List	2.8			A1
Saimoua	Omar Issam	OIS	Staff	3/28/2006	Worked on the purchases process walk through including documentation, obtaining support documents, meetings with client personal.	10.2			A1
Sheckell	Steven F.	SFS	Partner	3/28/2006	Review audit planning	3.3			A1
Sheckell	Steven F.	SFS	Partner	3/28/2006	Attend audit committee meeting	3.3			A1
Sheckell	Steven F.	SFS	Partner	3/28/2006	Preparation for Audit Committee meeting	3.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Prepared walkthrough template workpapers.	2.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with P. Knighton and G. Miller regarding payables.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with Payroll reconciliation manager to discuss walkthrough.	1.5			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with hourly payroll project manager to discuss walkthrough.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with salary payroll project manager to discuss walkthrough.	0.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Reviewed discussions with client and prepared/updated narrative.	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Discussed walkthrough with C. Keith, Payroll Wages, Banking and Tax manager.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Participated in meeting with EY team and client regarding payables process walkthroughs.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/28/2006	Review of Corporate Control Obj. Templates related to Treasury.	1.2			A1
Stille	Mark Jacob	MJS	Staff	3/28/2006	Documentation of Global Network walkthroughs	3.8			A1
Stille	Mark Jacob	MJS	Staff	3/28/2006	Documentation of Operations walkthrough for Hyperion.	2.2			A1
Stille	Mark Jacob	MJS	Staff	3/28/2006	Conference call with B. Barber to discuss Active Directory processes.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze foreign process memo	2.9			A1
Tosto	Cathy I.	CIT	Partner	3/28/2006	Mtg with J. Erickson to discuss tax processes	1.3			A1
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze overall provision process memo	2.3			A1
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Meeting with Janet to discuss information request and tax processes.	1.3			A1
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Put together a list of worldwide tax engagement request for Audit Committee meeting.	0.9			A1
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Went through PBC process documents with Cathy/Julie to get our ideas together re: which questions we want to ask.	3.8			A1
Vang	Reona Lor	RLV	Senior	3/28/2006	Discussion with P. Knighton and J. Hooper, M. Hatzfeld over client assistance listing and preparing payables key controls for walkthroughs.	5.6			A1
Vang	Reona Lor	RLV	Senior	3/28/2006	Preparation of payables walkthrough templates and walkthrough of productive, service, and non-productive inventory cash disbursement samples with Katreanne, Cash Disbursement Staff.	4.4			A1
Wardrope	Peter J.	PJW	Senior	3/28/2006	Reviewed Hyperion Data Center walkthrough documentation.	1.6			A1

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Wardrope	Peter J.	PJW	Senior	3/28/2006	Scheduled DGL closing meeting with B. Fairfield and M. Whiteman.	0.2			A1
Wardrope	Peter J.	PJW	Senior	3/28/2006	Meeting with B. Barber to discuss access controls for the Delphi Global Network.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2006	Update Delphi Contact List.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	3/29/2006	Participation in the E&Y internal meeting in El Paso. Primary team and E&Y Mexico.	3.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/29/2006	Traveling time while out of time for Mexico meeting (Flying from Detroit to Houston and Houston to El Paso)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Review of AR Reserve process workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Review of Expenditure Cycle workpapers.	3.6			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Call with L. Estrella regarding PP&E workpapers	0.6			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Status update call with A. Krabill regarding E&S division	0.5			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Return travel from Kokomo, IN.	3.5			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Meeting with R. Hofmann and M. McWhorter to discuss April Q1 procedures and PBC list	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/29/2006	Preparation of Revenue walkthrough	4.6			A1
Fellenz	Beth Anne	BAF	Staff	3/29/2006	Set up meeting with E. Murar for Friday to discuss annual percentages for inventory walkthrough for Packard.	0.4			A1
Ford	David Hampton	DHF	Staff	3/29/2006	Documented fixed asset walkthrough	4.2			A1
Ford	David Hampton	DHF	Staff	3/29/2006	Printed out and filed COTs for Packard	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2006	Cash dept meeting to discuss ACS payment procedures related to net pay.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2006	Cash dept. meeting to discuss ACS payment procedures related to Trade Accounts Payable amounts.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2006	Tax dept. meeting to discuss workings of FLS tax system and the payment of federal withholdings.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2006	Travel time to/from ACS location to Detroit.	4.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Work on 404 documentation; review documents for requested items list accordingly.	4.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Review risk & control matrix and compare to PBC 404 documents, note areas of weakness.	3.4			A1

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Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Set up appointments with J. Erickson to start walk-throughs	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/29/2006	Attend planning meeting with EY Mex team for Delphi Mex mtgs	2.4			A1
Henning	Jeffrey M.	JMH	Partner	3/29/2006	Correspondence with division teams.	0.9			A1
Horner	Kevin John	KJH	Staff	3/29/2006	Finished Segregation of Duties matrix based on templates received from T. Wilkes, Internal Control	1.4			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Drive from Kokomo IN to home.	3.5			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Cleared review notes from M. Boehm (EY Manager) from the purchasing cycle.	1.2			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Documented the Delphi's process to monthly review changes to the vendor master file.	2.7			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Met with Purchase Order Entry Form Coordinator, D. Giugandio, to understand and obtain documentation regarding the process of issuing Delphi Purchase orders.	2.9			A1
Miller	Nicholas S.	NSM	Manager	3/29/2006	Review of SOD document.	1.9			A1
Miller	Nicholas S.	NSM	Manager	3/29/2006	Review of inventory costing walkthroughs.	3.2			A1
Miller	Nicholas S.	NSM	Manager	3/29/2006	Review of inventory management walkthroughs.	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/29/2006	Develop matrix showing reliance strategy by control.	3.9			A1
Pacella	Shannon M.	SMP	Manager	3/29/2006	Discuss testing findings and determine impact on audit strategy and significance.	2.1			A1
Pagac	Matthew M.	MMP	Manager	3/29/2006	Travel to ACS in excess of Firm guidelines.	6.2			A1
Ranney	Amber C.	ACR	Senior	3/29/2006	Dayton AR SC-Obtaining additional documentation from client related to Sales, AR & Cash Receipts walkthroughs and completing documentation.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/29/2006	Planning-Consolidated-Discussing our approach for setting up audit programs in AWS for Corporate, Divisions & Service Centers and then creating audit programs in AWS.	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/29/2006	Reading the AR/Inventory Reserve Control Objective Templates	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/29/2006	Meeting with J. Brooks to discuss the 2/28/2006 Trial Balance, prepare copies of the Control Objective Templates	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	3/29/2006	Clearing Open Item Notes for the Walkthroughs	4.2			A1
Saimoua	Omar Issam	OIS	Staff	3/29/2006	Travel back to Michigan after completing work at Indiana	3.4			A1
Saimoua	Omar Issam	OIS	Staff	3/29/2006	Performed walkthroughs on the revenue process including meetings with client personal, obtaining documents and documentation	7.9			A1
Sheckell	Steven F.	SFS	Partner	3/29/2006	Attend planning meetings in Mexico	7.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Set-up new printer.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Documented payroll walkthrough template.	3.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Documented payroll process walkthrough template.	2.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Discussed wrap-up questions with Salary payroll projec manager.	0.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Met with C. Keith to obtain and discuss Income Tax withholding Journal voucher.	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Discussed Income Tax Disbursement process with ACS AP personnel and requested documentation	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Met with hourly payroll project manager to discuss corporate gross to net journal voucher.	2.0			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Preparation of agenda for AHG planning meeting.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Time spent responding to international emails from UK and Germany regarding Q1.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with S. Pacella regarding TSRS budget.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with P. Wardrope regarding Mexico TSRS hours.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with M. Rothmund regarding T&I walkthroughs.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with P. Brusate regarding segment memo.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with N. Miller regarding Q1 PBC list for T&I.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with A. Kulikowski regarding ETBR.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussions with A. Ranney regarding AWS set up.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussions with A. Krabill regarding Q1 staffing.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with A. Krabill regarding non-std JE testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with D. McCullom regarding non-std JE testing.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/29/2006	Documentation of GM processes.	1.3			A1
Stille	Mark Jacob	MJS	Staff	3/29/2006	Documentation of Global Network walkthroughs.	3.2			A1
Stille	Mark Jacob	MJS	Staff	3/29/2006	Meeting with A. Sutton for GM applications.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review framework doc for taxes	0.4			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review client examples of schedules	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review policy on accounting for jvs	0.3			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Update Aaron on discussions with J. Erickson on tax processes.	0.4			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Compare and contrast Delphi documents with risk and control matrixes, other examples of process documentation.	1.7			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussed various issues including 2006 Control Framework with A. Krabill.	0.6			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Compared Delphi's key controls to that of two other clients of similar size and in similar industries.	3.1			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Reviewed and discussed documentation received from client with Cathy/Julie including ETR schedules, valuation allowance memos and schedules, tax reserve memos and schedules, etc.	1.5			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Picked up documentation from J. Erickson and discussed with her briefly to schedule a time to get together for 404 walkthroughs.	0.6			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Communicated with J. Griffen and L. DeMers to obtain R&D Matrices and Narratives/Walkthroughs from other clients similar to Delphi; reviewed briefly to determine which would be the best to compare to Delphi.	0.5			A1
Vang	Reona Lor	RLV	Senior	3/29/2006	Inquiry of all information from open items list and discussions with Phil and Jarrod of open items.	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	3/29/2006	Preparation of payables and cash disbursement walkthrough templates. Ensuring all key controls are reviewed.	5.4			A1
Wardrope	Peter J.	PJW	Senior	3/29/2006	Discussion regarding TSRS Mexico scope and hours relating to procedures performed.	2.1			A1
Wardrope	Peter J.	PJW	Senior	3/29/2006	Meeting at GM with A. Sutton to discuss change management for the GM applications.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Correspondence with Omar regarding Delphi Officers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Update Delphi Contact List; forward to team accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Correspondence with J. Hasse regarding Extra Phone for audit room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Correspondence with S. Sheckell and D. Scanlon regarding Automotive Insight.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Review email related to Delphi Brazil - some questions.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	3/30/2006	Participation in meeting at Client in Cd. Juarez, Mexico on March 30, 2006	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/30/2006	Traveling time while out of town in Mexico for meeting with client (Flying from El Paso to Houston and Houston to Detroit)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	AHG kickoff meeting with A. Krabill, Simpson, S. Thomas, G. Anderson, and K. Stipp	2.1			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Preparation of divisional issues template	0.7			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of DPSS inventory workpapers	0.9			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of PP&E workpapers for E&S	1.1			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of Treasury workpapers for E&S	0.6			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of 2005 Control Objective Templates for Corporate processes	1.8			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Calls regarding reimbursable ER&D at E&S division with regard to EITF 99-5 (A. Krabill, J. Henning, M. Boehm)	1.2			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of ER&D workpapers and preparation of correspondence to C. LeBeau regarding ER&D process and documentation requests	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	3/30/2006	Preparation of Revenue walkthrough for DPSS.	5.5			A1
Ford	David Hampton	DHF	Staff	3/30/2006	Followed up on fixed asset walkthrough with Jorge.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/30/2006	Review of Saginaw walkthrough wps for: (1) AP, (2) Payroll, (3) inventory.	5.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2006	Draft memo and summary spreadsheet discussing differences identified between the E&Y audit.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2006	Prepared Control Framework summary, the PBC 404 summaries and the EY& Tax Risk and Control Matrix.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Travel Time for Delphi Mexico planning meeting	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Tour of Delphi Mex Tech center -	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Attending presentations by Delphi Mexico at Mex tech ctr.	3.4			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Conf call with A. Krabill re: E&S engineering cost recovery	0.4			A1
Horner	Kevin John	KJH	Staff	3/30/2006	Cleaned up AWS file for T&I Division: finished walkthrough templates based on review notes, added paper profiles in AWS for walkthrough documentation, added appropriate sign offs.	1.4			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Time spent clearing review notes related to Saginaw's inventory management process.	2.7			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Time spent clearing review notes related to Saginaw's customer change order process.	1.7			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Time spent clearing review notes related to Saginaw's financial statement close process.	2.8			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Documented the application control related documents needed for substantive audit purposes.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/30/2006	Review of tooling walkthrough.	3.8			A1
Pacella	Shannon M.	SMP	Manager	3/30/2006	Aligned new budget to AARMS schedule.	6.1			A1
Pacella	Shannon M.	SMP	Manager	3/30/2006	Respond to emails received from International teams.	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/30/2006	Review of payroll processes	3.8			A1
Pagac	Matthew M.	MMP	Manager	3/30/2006	Discussions with ACS, P. Knighton on various Account Payables Processes.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	3/30/2006	Discussions with R. Vang and E.R Simpson on ACS an current walkthroughs.	2.8			A1
Ranney	Amber C.	ACR	Senior	3/30/2006	Corporate Walkthroughs-Meeting with client (J. Volek) to discuss Corporate Processes and timing of our walkthroughs	0.9			A1
Ranney	Amber C.	ACR	Senior	3/30/2006	Corporate Planning-creating test of controls audit program in AWS for Corporate & Divisions.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	3/30/2006	Tied out the fixed asset reconciliations to the TB and FA Listing	7.5			A1
Sheckell	Steven F.	SFS	Partner	3/30/2006	Review planning documents	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/30/2006	Attend planning meetings in Mexico	7.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Documented AP process walkthrough.	1.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Reviewed GM AP process documentation	0.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Discussed VNA changes and OOR reports with client.	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Discussing worksteps and status update with EY team.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Discuss flow of transactions for manual checks with client	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Follow up on document requests and documenting open items.	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Participated in AP meeting with client regarding AP reconciliations, flow of transactions and controls preventing duplicate DACOR uploads.	2.0			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Meeting with K. Stipp to discuss AHG planning.	1.4			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Discussion with G. Collie regarding Q1 procedures for Grundig.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Discussion with S. Pacella regarding TSRS Q1 scope/budget.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Review of audit planning files.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Review of Q1 staffing for Delphi.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Discussion with A. Ranney regarding AWS file.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/30/2006	Documentation of GM walkthroughs.	3.8			A1
Stille	Mark Jacob	MJS	Staff	3/30/2006	Walkthrough of logical access for GM applications.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Review of Delphi testing procedures gap analysis	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Meeting with S. Pacella to discuss GM IT testing strategy	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Development of approach to identifying/ testing application controls	2.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Meeting with S. Pacella to discuss TSRS International coordination/status	0.6			A1
Van Leeuwen	Brent James	BJV	Senior	3/30/2006	Scanned Contact List and ETR docs and emailed to D. Kelley, C. Tosto and J. Hegelmann.	0.3			A1
Van Leeuwen	Brent James	BJV	Senior	3/30/2006	Prepare list summarizing comparison of Delphi's key controls with that of 2 other clients to identify where strengths/ weaknesses are; forwarded to C. Tosto and J. Hegelmann accordingly.	2.6			A1
Vang	Reona Lor	RLV	Senior	3/30/2006	Discussion and documentation of journal entries for all cash disbursement samples with J. Hooper.	5.8			A1
Vang	Reona Lor	RLV	Senior	3/30/2006	Discussion and documentation with J. Hooper of payables walkthroughs for Manual Accrual Adjustments and preparation of documentation.	4.2			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Review of Delphi test procedures for 2006 for feedback to management on their testing approach.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Review of Germany DITGC.	1.4			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Review of France summary workpapers.	0.8			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Meeting with J. Pascua at GM to discuss application security for the GM applications.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Update Delphi Contact List per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Assist with various client meeting coordination per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with J. Hasse regarding Extra Phone for audit room.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with team regarding Delphi Weekly Status Call - April 4, 2006.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Miscellaneous activities such as printing and providing assistance to engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with A. Krabill and Delphi legal regarding E&Y/Legal Meeting - Rescheduled.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with N. Winn regarding Conference Room Request - April 10, 2006 and appropriate accommodations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with A. Krabill regarding global divisional topics meetings; prepare meeting notices accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with K. Asher regarding attendees for Delphi Chairman & CEO, Miller, to speak at DEC April 3, 2006.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Prepare status log worksheet for international deliverables.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with A. Krabill regarding Delphi - international deliverables	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/31/2006	Documentation on the conclusions reached in the international meeting with the Mexican team and client on March 29 & 30	4.0			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Review of DPSS AR Reserve workpapers	1.4			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Review of DPSS revenue walkthrough workpapers and meetings with B.A. Fellenz to discuss	3.7			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Phone call for status update with A. Krabill and J. Henning regarding E&S	0.8			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Preparation of client assistance request and related e-mail to R. Nedadur and J. Steele	0.4			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Preparation of client assistance request and related e-mail to R. Nedadur and J. Steele	0.4			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Preparation of Client Assistance request and related correspondence to M. McWhorter and R. Hofmann	1.0			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Determination of physical inventories to be observed by EY for E&S division and preparation of related e-mail to A. Krabill.	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/31/2006	Preparation of Revenue walkthrough for DPSS.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	3/31/2006	Preparation of Inventory Walkthrough for Packard.	2.5			A1
Fellenz	Beth Anne	BAF	Staff	3/31/2006	Discussion with E. Murar regarding annual pricing for inventory walkthrough at Packard.	2.1			A1
Ford	David Hampton	DHF	Staff	3/31/2006	Documented follow-up on walkthrough with Jorge	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/31/2006	Review of Saginaw walkthrough wps relative to: (1) tooling, (2) PP&E and financial statement close wps.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	3/31/2006	Conf. call with A. Krabill re: divisional planning status and next steps	1.0			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Change management process documentation and review	3.7			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Review of SAP logical access walkthrough documentation	1.3			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Logical access walkthrough documentation updates and revisions	2.2			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Meeting with Vega to walk through the SAP change management process	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Reading press release including restructuring information.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Review of SOD document.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Finalize review of AR walkthrough.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Review of Pre-Petition AP walkthrough.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Review of inventory costing and management walkthroughs.	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/31/2006	Discuss proposed testing timeline.	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/31/2006	Review changes to timing schedule.	0.7			A1
Pacella	Shannon M.	SMP	Manager	3/31/2006	Review AARMS schedule with Sr. Manager.	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/31/2006	Travel from ACS in excess of firm guidelines	6.2			A1
Pagac	Matthew M.	MMP	Manager	3/31/2006	Supervision and review of payroll and payables processes at ACS.	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/31/2006	Reading of COT's and getting familiar with pertinent accounting issues at the company	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/31/2006	Meeting with T& I Personal to go through Open Items on the subject of inventory, investments and fixed assets	2.9			A1
Sheckell	Steven F.	SFS	Partner	3/31/2006	Audit planning activities	1.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Follow-up on payroll review notes	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Obtained OOR and VNA documentation	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Walkthrough wire transfer transactions with Frances.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Follow up re open items/outstanding document requests w/ client.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Travel time to Detroit, MI from Phoenix, AZ in excess of regular travel time.	3.0			A1
Stille	Mark Jacob	MJS	Staff	3/31/2006	Documentation of GM applications operations walkthrough.	1.6			A1
Stille	Mark Jacob	MJS	Staff	3/31/2006	Documentation of GM applications change control walkthrough.	3.4			A1
Tanner	Andrew J.	AJT	Senior Manager	3/31/2006	Management of issues identified during Delphi walkthroughs	0.5			A1
Van Leeuwen	Brent James	BJV	Senior	3/31/2006	Prepare file for Delphi Tax 404.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/31/2006	Travel to Detroit, MI	6.2			A1
Vang	Reona Lor	RLV	Senior	3/31/2006	Discussion of debit memo walkthrough and mechanical accrual cut-off entries with J. Hooper.	3.4			A1
Wardrope	Peter J.	PJW	Senior	3/31/2006	Preparation of testing timeline and update to ARMS schedule.	2.6			A1
Wardrope	Peter J.	PJW	Senior	3/31/2006	Discussion with D. Oslislok from German TSRS team regarding procedures performed and expectations for SAP BASIS testing.	1.2			A1
A1 Project Total:						5,344.8		\$3,000,000	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period April 1, 2006 through April 28, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Henning	Jeffrey M.	JMH	Partner	4/2/2006	Preparation of email to EY Mexico re: coordination matters	0.4			A1
Henning	Jeffrey M.	JMH	Partner	4/2/2006	Preparation of memo to B. Garvey re: Internal audit plan for 2006	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/2/2006	Communication to divisional managers re: review schedule over the next several weeks.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/2/2006	Review and update divisional issues planning agenda	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Correspondence with S. Pacella regarding Delphi - Final Audit Committee Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Preparation of budget to actual analysis - week ending 3/31 per J. Simpson.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Reconcile ARMS to budget per J. Simpson.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Preparation of binders for international deliverables.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Correspondence with A. Krabill regarding Delphi Weekly Status Call - April 4, 2006.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Miscellaneous activities such as printing and providing assistance to engagement team, including coordination and organization of new team supplies.	1.1			A1
Asher	Kevin F.	KFA	Partner	4/3/2006	Review of audit planning documentation	1.8			A1
Boehm	Michael J.	MJB	Manager	4/3/2006	Review of 2005 Corporate Control objective templates	1.2			A1
Boehm	Michael J.	MJB	Manager	4/3/2006	Review of DPSS expenditure walkthrough documentation	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/3/2006	Review of DPSS inventory process walkthrough documentation	1.9			A1
Boehm	Michael J.	MJB	Manager	4/3/2006	Staffing meetings with M. Pagac, N. Miller, J. Simpson, and M. Hatzfeld.	3.2			A1
Boehm	Michael J.	MJB	Manager	4/3/2006	Preparation of divisional issues summary	0.7			A1
Fellenz	Beth Anne	BAF	Staff	4/3/2006	Follow-up with M. Starr regarding inventory walkthrough.	0.2			A1
Fellenz	Beth Anne	BAF	Staff	4/3/2006	Discussion with E. Murar regarding inventory walkthrough for Packard	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/3/2006	Correspondence with Delphi re: CAS plan and EY Review	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/3/2006	Correspondence re: divisional visit schedule	1.2			A1
Marold	Erick W.	EWM	Senior	4/3/2006	Cleared review notes from M. Boehm related to the purchase cycle.	1.8			A1
Marold	Erick W.	EWM	Senior	4/3/2006	Cleared review notes from M. Boehm related to the sales process.	1.9			A1
Marold	Erick W.	EWM	Senior	4/3/2006	Meeting with M. Hatzfeld to review walkthrough of customer change order process.	2.1			A1
Marold	Erick W.	EWM	Senior	4/3/2006	Meeting with M. Hatzfeld, to review walkthrough of inventory costing process.	2.8			A1
Miller	Nicholas S.	NSM	Manager	4/3/2006	Wrap-up review of various Packard items, including general clean-up of the engagement.	4.5			A1
Miller	Nicholas S.	NSM	Manager	4/3/2006	Call with M. Pagac to discuss scheduling.	0.2			A1
Miller	Nicholas S.	NSM	Manager	4/3/2006	Wrap-up reviews on the T&I walkthroughs, including general clean-up of the engagement.	3.4			A1
Pacella	Shannon M.	SMP	Manager	4/3/2006	Status meeting with SOX PMO	1.1			A1
Pacella	Shannon M.	SMP	Manager	4/3/2006	Prepare comparison analysis for Project Management hours in budget	3.2			A1
Pagac	Matthew M.	MMP	Manager	4/3/2006	Team discussions and preparations for 1st quarter	3.4			A1
Pagac	Matthew M.	MMP	Manager	4/3/2006	Review and submit PBC list to Saginaw	0.8			A1
Ranney	Amber C.	ACR	Senior	4/3/2006	Consolidated Planning-Setting up test of control worksteps and associating controls for all significant Corporate & Division Processes in AWS.	8.7			A1
Sheckell	Steven F.	SFS	Partner	4/3/2006	Review audit planning files	2.9			A1
Stille	Mark Jacob	MJS	Staff	4/3/2006	Documentation of walkthrough procedures for GM applications.	5.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	4/3/2006	Development of project management hours breakdown	0.2			A1
Tanner	Andrew J.	AJT	Senior Manager	4/3/2006	Meeting with TSRS team to discuss testing strategy	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	4/3/2006	Preparation/coordination for Delphi scoping meeting	0.5			A1
Wardrope	Peter J.	PJW	Senior	4/3/2006	Reviewed listing of Q1 deliverables.	0.4			A1
Wardrope	Peter J.	PJW	Senior	4/3/2006	Weekly update meeting with Delphi SOX PMO.	1.1			A1
Wardrope	Peter J.	PJW	Senior	4/3/2006	Updated testing timeline for communication to Delphi SOX PMO.	1.4			A1
Wardrope	Peter J.	PJW	Senior	4/3/2006	Prepared international testing phase kickoff presentation.	3.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with T. Bishop regarding Internal Audit Reports - Missing Report.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Update internal audit report log and compare to list received by T. Bishop.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Preparation of Internal Audit Report binder per J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with Brazil regarding appendices relate to Delphi Corporation Audit Transition Instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Receive, log and file international appendices received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Prepare international status log for international deliverables.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with K. Asher, S. Sheckell and J. regarding confirmation of 1st Quarter Legal Review meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with S. Sheckell, K. Asher and B. Burnsteel regarding rescheduled Enviro Auditors Mtg 1Q06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with team regarding rescheduled Delphi Divisional Debrief Meeting including location, etc.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Various correspondence with A. Krabill and M. Hatzfeld regarding Delphi Divisional Debrief Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Various correspondence with Jeannie regarding Additional Conference Room.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with T. Izzo regarding Delphi TSRS Update.	0.1			A1
Asher	Kevin F.	KFA	Partner	4/4/2006	Weekly conf. call regarding Delphi Q1 status.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Reviewed warranty expense/sales return analysis and ha conference call with S. Sheckell, S. Uppal, G. Brenner, and A. Flowers to discuss.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Reviewed warranty expense/sales return analysis and ha conference call with S. Sheckell, S. Uppal, G. Brenner, and A. Flowers to discuss.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Review of DPSS FSCP control objective templates from 2005 to gain understanding of process.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Review of quarterly review program	1.1			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Phone calls with C. Lebeau and R. Hofmann regarding open items from E&S site visit	0.4			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Review of Direct Shipment sales walkthrough documentation	1.4			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Documentation of PP&E walkthrough for E&S (CWIP Reconciliation/disposal documentation)	1.7			A1
Boehm	Michael J.	MJB	Manager	4/4/2006	Meetings regarding TSRS application control testing approach	1.3			A1
Ford	David Hampton	DHF	Staff	4/4/2006	Received and documented material for Fixed Asset Walkthrough	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2006	Review of Delphi deficiency tracker.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2006	Quarterly review SAS 100 program.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2006	Review of tooling walkthrough, note clearance, and PBC review.	3.3			A1

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Hegelmann	Julie Ann	JAH	Senior	4/4/2006	Preparation of email to J. Ericsson re: interview - (forecast process).	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/4/2006	Coordinate with E&Y staff at Delphi to arrange conference room and internet connections for Wed, Thurs, & Friday.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	4/4/2006	Review risk & control matrix comparison, prepare matrix to have available in interviews for reference	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/4/2006	Review, re-write & organize notes from prior meetings with J. Ericsson, prepare for Wed am interview with Janet.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2006	Conf call re: E&S inventories	0.2			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2006	Calls with A. Krabill re: divisional staffing and 4-7 planning meeting	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2006	Attend weekly Delphi status update call	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2006	Calls with M. Pagac and M. Hatzfeld re: staffing across multiple divisions and calendar	1.0			A1
Miller	Nicholas S.	NSM	Manager	4/4/2006	Preparation of quarterly PBC listing for Packard and communication with C. Zerull, AFD.	2.3			A1
Miller	Nicholas S.	NSM	Manager	4/4/2006	Update of Packard Inventory memo.	2.8			A1
Miller	Nicholas S.	NSM	Manager	4/4/2006	Working on scheduling for divisional procedures.	0.3			A1
Miller	Nicholas S.	NSM	Manager	4/4/2006	Pulling together inventory data in order to schedule inventory observations.	3.3			A1
Pacella	Shannon M.	SMP	Manager	4/4/2006	Conference call with TSRS team on status	0.7			A1
Pagac	Matthew M.	MMP	Manager	4/4/2006	Planning activities for upcoming quarter	3.6			A1
Pagac	Matthew M.	MMP	Manager	4/4/2006	Review and discussion of PBC lists	1.4			A1
Ranney	Amber C.	ACR	Senior	4/4/2006	Planning - Consolidated-Adding key controls to significant processes in AWS based on client's identified controls, then creating test of control worksteps related to these controls for the divisions, corporate & service centers.	9.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/4/2006	Clearing of T&I Open Item notes	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	4/4/2006	Worked on the Fixed Asset Walkthrough to tie in received documentation	3.8			A1
Sheckell	Steven F.	SFS	Partner	4/4/2006	Review DPSS accounting issues	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/4/2006	Review divisional accounting issues	1.6			A1
Sheckell	Steven F.	SFS	Partner	4/4/2006	Review audit planning materials	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	4/4/2006	Corresponded with client regarding open items on documentation request list.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	4/4/2006	Updated/documented understanding of controls and flow of transactions for payroll.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/4/2006	Updated/documented understanding of controls and flow of transactions for expenditures.	1.7			A1
Simpson	Jamie	JS	Senior Manager	4/4/2006	Discussion with G. Collie regarding Germany (Grundig) Q1 timing/issues.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/4/2006	Weekly conf. call with partners and senior managers regarding Delphi Q1 status.	0.9			A1
Stille	Mark Jacob	MJS	Staff	4/4/2006	Documentation of global network walkthroughs (AD).	1.2			A1
Stille	Mark Jacob	MJS	Staff	4/4/2006	Documentation and follow-up for walkthrough of GM applications.	3.9			A1
Tanner	Andrew J.	AJT	Senior Manager	4/4/2006	Review of IT integrated timeline	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/4/2006	Review of international coordination activity document	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/4/2006	Updates to budget-to-actual scorecard	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	4/4/2006	Development of Q1 IT deliverables document	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	4/4/2006	Updates to project management hours analysis	1.4			A1
Wardrope	Peter J.	PJW	Senior	4/4/2006	Attend DGL closing meeting with M. Whiteman	0.6			A1
Wardrope	Peter J.	PJW	Senior	4/4/2006	Prepared weekly budget to actual analysis for reporting to engagement management.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Correspondence with J. Simpson regarding inquiries from international locations regarding Delphi Corporation Audit Transition Instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Receive, log and file international appendices received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Update international status log with entity name and tria balance number.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Correspondence with N. Winn regarding Conference Room Request - April 10, 2006.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Correspondence with J. Hasse regarding Extra Phone for audit room on-site.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Miscellaneous activities such as printing and providing assistance to engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Preparation of "B" letter to D. Sherbin per K. Asher.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Various correspondence with A. Krabill and M. Hatzfeld regarding Delphi Divisional Debrief Meeting.	0.5			A1
Asher	Kevin F.	KFA	Partner	4/5/2006	Discussions with team regarding status of audit planning	3.1			A1
Boehm	Michael J.	MJB	Manager	4/5/2006	Phone call with A. Krabill regarding reimbursable ER&D accounting and to prepare for team planning event	0.4			A1
Boehm	Michael J.	MJB	Manager	4/5/2006	Review of Purchase Orders/Contracts for reimbursable ER&D	1.2			A1
Boehm	Michael J.	MJB	Manager	4/5/2006	Phone call with R. Hoffman and documentation review regarding Sungwoo-Hyundai product liability fees	1.8			A1
Boehm	Michael J.	MJB	Manager	4/5/2006	Review of workpapers for E&S inventory process walkthrough.	3.2			A1
Boehm	Michael J.	MJB	Manager	4/5/2006	Correspondence to and conversations with C. Failer regarding Delphi staffing.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/5/2006	Meetings with M. Pagac, J. Simpson, and N. Miller regarding divisional staffing	1.7			A1
Fellenz	Beth Anne	BAF	Staff	4/5/2006	Discussion with E. Murar for information regarding inventory walkthrough at Packard.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	4/5/2006	Preparation of inventory walkthrough for Packard.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/5/2006	Preparation for divisional planning meeting on 4/7.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/5/2006	Identification of critical reports, application controls and significant interfaces.	2.2			A1
Hegelman	Julie Ann	JAH	Senior	4/5/2006	Walk through interviews with J. Erickson and Zach re: Significant Tax Accounts and ETR process.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/5/2006	Post interview discussion with Brent and Cathy re: weaknesses in process, additional follow-up items and discussions needed to follow-up on process	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	4/5/2006	Begin drafting walk-through of ETR and tax forecast processes	2.3			A1
Huffman	Derek T.	DTH	Senior	4/5/2006	SAP IT operations walkthrough documentation	3.4			A1
Huffman	Derek T.	DTH	Senior	4/5/2006	SAP change management controls walkthrough and documentation	3.7			A1
Marold	Erick W.	EWM	Senior	4/5/2006	Walked through E&Y internal documentation for the Saginaw payroll process with M. Hatzfeld.	1.8			A1
Marold	Erick W.	EWM	Senior	4/5/2006	Cleared review notes from M. Hatzfeld related to the customer change order process.	2.1			A1
Marold	Erick W.	EWM	Senior	4/5/2006	Prepared walkthrough folders and updated documentation.	2.2			A1
Marold	Erick W.	EWM	Senior	4/5/2006	Walked through E&Y's internal documentation related to the sales process with M. Hatzfeld.	2.4			A1
Miller	Nicholas S.	NSM	Manager	4/5/2006	Working on scheduling for divisional procedures.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/5/2006	Review and update of the divisional issues matrix and general divisional comments on the control framework.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/5/2006	Prepared considerations for the application controls testing for the 2005 audit.	4.1			A1
Pacella	Shannon M.	SMP	Manager	4/5/2006	Discuss testing approach for SOD and user access review.	0.7			A1
Pacella	Shannon M.	SMP	Manager	4/5/2006	Provide feedback on TSRS deliverable document	1.2			A1
Pagac	Matthew M.	MMP	Manager	4/5/2006	Planning/scheduling activities for upcoming quarter	1.8			A1
Pagac	Matthew M.	MMP	Manager	4/5/2006	Discussion with N. Miller and TSRS on upcoming systems testing	2.3			A1
Pagac	Matthew M.	MMP	Manager	4/5/2006	Status update meeting with J. Henning	3.6			A1
Pagac	Matthew M.	MMP	Manager	4/5/2006	Review and discussion on Saginaw walkthroughs with team	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	4/5/2006	Corporate Walkthroughs-review process narratives related to significant accounts and discussing our division of responsibilities over the corporate processes.	2.1			A1
Ranney	Amber C.	ACR	Senior	4/5/2006	Planning - Consolidated-setting up program test of control worksteps for the Corporate and Division audits and signing off evidence in AWS.	6.8			A1
Rothmund	Mario Valentin	MVR	Staff	4/5/2006	Meeting with R. Chakravarty (E&C Internal Audit) to discuss next weeks walkthroughs and procedures	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/5/2006	Review the Control Objective Templates	5.9			A1
Sheckell	Steven F.	SFS	Partner	4/5/2006	Prepare global fee allocation	1.2			A1
Sheckell	Steven F.	SFS	Partner	4/5/2006	Research and discuss segment reporting classification with P. Brusate	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/5/2006	Updated/Documented understanding of controls and flow of transactions for payroll.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/5/2006	Discussed questions regarding documentation with client via phone and email.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/5/2006	Updated/Documented understanding of controls and flow of transactions for expenditures.	4.5			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Discussion with A. Ranney regarding Q1 Corp walkthroughs and timing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Meeting with J. Williams and P. Brusate to discuss FAS 131.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Mtg with S. Kihn to discuss debt classification and debt issuance costs.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Time spent updating comments on COT's and framework.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Discussions with N. Miller and M. Boehm on COT comments.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Discussion with S. Sheckell regarding segments and debt issuance costs.	1.5			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Time spent reviewing Staffing for Q1.	1.6			A1
Simpson	Jamie	JS	Senior Manager	4/5/2006	Discussion with S. Pacella on SOD scope.	0.3			A1
Stille	Mark Jacob	MJS	Staff	4/5/2006	Documentation and follow-up of global network walkthroughs (AD).	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	4/5/2006	Documentation and follow-up of GM applications walkthroughs.	2.4			A1
Tosto	Cathy I.	CIT	Partner	4/5/2006	Followup call to J. Erickson and S. Gale to obtain 1st qtr reserve information	0.2			A1
Tosto	Cathy I.	CIT	Partner	4/5/2006	Prep for mtg with J. Erickson and Z. Matice	0.2			A1
Tosto	Cathy I.	CIT	Partner	4/5/2006	Call with S. Sheckell on audit scope and abandoned property issue that came up in conversation with J. Erickson	0.3			A1
Tosto	Cathy I.	CIT	Partner	4/5/2006	Debrief with J. Hegelmann and B. Van Leeuwen on effective rate discussion and walkthrough write up	1.2			A1
Tosto	Cathy I.	CIT	Partner	4/5/2006	Meeting with J. Erickson and Z. Matice regarding effective rate process	1.8			A1
Van Leeuwen	Brent James	BJV	Senior	4/5/2006	Discussion with C. Tosto, J. Hegelmann, J. Erickson and Z. Matice to discuss Significant Tax Accounts Questionnaire and forecasting/ETR process for our walkthrough, etc.	4.1			A1
Vang	Reona Lor	RLV	Senior	4/5/2006	Documented the material costs information from Cost Analyst.	1.3			A1
Vang	Reona Lor	RLV	Senior	4/5/2006	Discussion of standard costing process (i.e. conversion cost) with Delphi E&S Cost Analyst, M. Main - requested the necessary documentation as required.	1.9			A1
Vang	Reona Lor	RLV	Senior	4/5/2006	Discussion of standard costing process (i.e. material with Delphi E&S Cost Analyst, S. Turrini - requested the necessary documentation as required.	2.1			A1
Vang	Reona Lor	RLV	Senior	4/5/2006	Prepared and documented Cash Disbursement Walkthrough for ACS.	2.2			A1
Wardrobe	Peter J.	PJW	Senior	4/5/2006	Discussion with D. Oslislok regarding Germany TSRS status and issues.	0.7			A1
Wardrobe	Peter J.	PJW	Senior	4/5/2006	Review of GM application narratives.	2.9			A1
Zamora	Delbert A.	DAZ	Manager	4/5/2006	Follow-up on pension/OBEB actuarial review	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with T. Bishop, K. Asher, S. Sheckell, and J. Henning regarding 2006 AC Meeting Schedule and cancellation of meeting in May.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with S. Sheckell regarding Budget to Actual - March 31, 2006.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with J. Simpson and A. Krabill regarding Turkey inquiry related to Delphi Corporation Audit Transition Instructions - Statutory locations.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with M. Hatzfeld regarding Catalyst fee presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with J. Hasse regarding Extra Phone for audit room on-site.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Various correspondence with M. Hatzfeld regarding summary of divisional issues for 4/7/06 meeting.	0.3			A1
Ellis	Timothy A.	TAE	Senior	4/6/2006	Detailed review of walkthrough of the Delphi-EDS NEOSC assessment	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/6/2006	Review of Sales/AR walkthroughs and AWS file.	2.0			A1
Hegelmann	Julie Ann	JAH	Senior	4/6/2006	Review client provided documents on ETR process and ETR interim reporting worksheet	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	4/6/2006	Work on drafting ETR walk-through	2.4			A1
Henning	Jeffrey M.	JMH	Partner	4/6/2006	Work on Delphi planning - including budget, divisional meeting preparation, and timing matters.	3.5			A1
Henning	Jeffrey M.	JMH	Partner	4/6/2006	Conf call with R. Huffman re: E&S Hyundai matter	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/6/2006	Review of E&S engineering contracts	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/6/2006	Conf. call with D. Bayles re: deficiencies	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/6/2006	Prep for and meeting with B. Garvey re: CAS audit assistance	1.2			A1
House	Brandon T.	BTH	Staff	4/6/2006	ITGC: Walkthrough: Clearing review comments.	1.9			A1
Huffman	Derek T.	DTH	Senior	4/6/2006	Follow up discussion with D. Steis regarding open items	0.9			A1
Huffman	Derek T.	DTH	Senior	4/6/2006	Review walkthrough of items received for change management	2.4			A1
Huffman	Derek T.	DTH	Senior	4/6/2006	SAP logical access walkthrough documentation	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/6/2006	Discuss upcoming meetings re: rollforward testing with client.	0.2			A1
Pacella	Shannon M.	SMP	Manager	4/6/2006	Discuss possible agenda items for next week meeting with Core team	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/6/2006	Steering Conference Call re: walkthrough observations	1.1			A1
Pagac	Matthew M.	MMP	Manager	4/6/2006	Discussions with R. Vang regarding ACS	0.4			A1
Pagac	Matthew M.	MMP	Manager	4/6/2006	Discussion with D. Bayles - current SOX topics and ACS review	0.8			A1
Pagac	Matthew M.	MMP	Manager	4/6/2006	Meeting with Internal Audit Coordinator - S. Garvey	0.9			A1
Pagac	Matthew M.	MMP	Manager	4/6/2006	Discussions with J. Henning regarding Framework and manual controls	1.2			A1
Peterson	Christopher A.	CAP	Manager	4/6/2006	Review program change part of DITGC for Hyperion application.	2.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/6/2006	Planning of next weeks assignment & walkthroughs	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	4/6/2006	Review the Control Objective Templates	5.7			A1
Sheckell	Steven F.	SFS	Partner	4/6/2006	International planning and scope activities	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/6/2006	Prepare global fee allocation	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/6/2006	Status update on open items and outstanding issues with EY senior.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/6/2006	Corresponding with client regarding open items.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	4/6/2006	Performed self review of workpapers and signed-off	2.5			A1
Simpson	Jamie	JS	Senior Manager	4/6/2006	Time spent responding to international emails regarding instructions.	1.8			A1
Stille	Mark Jacob	MJS	Staff	4/6/2006	Documentation and follow up of Active Directory Walkthrough.	0.7			A1
Stille	Mark Jacob	MJS	Staff	4/6/2006	Documentation and follow-up for GM applications walkthrough.	1.4			A1
Tanner	Andrew J.	AJT	Senior Manager	4/6/2006	Updates to application controls approach documents	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	4/6/2006	Debrief with J. Henning on Delphi Audit Committee meeting	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/6/2006	Meeting with J. Henning and M. Pagac to discuss application controls methodology	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	4/6/2006	Review of ITGC tiering strategy document and related Delphi applications	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/6/2006	Meeting with B. Garvey, J. Henning and M. Pagac to discuss CAS audit plan, and its integration with SOX	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	4/6/2006	Updates to project management support - hours breakdown and budget-to-actual	1.3			A1
Vang	Reona Lor	RLV	Senior	4/6/2006	Followed up with ACS personnel for information pertaining to the open items list left with J. Hooper on 3/31/2006.	1.3			A1
Vang	Reona Lor	RLV	Senior	4/6/2006	Documented the conversion cost information received from Cost Analyst.	1.6			A1
Vang	Reona Lor	RLV	Senior	4/6/2006	Followed up with R. Clemente, Assistant Cash Control Manager with open items for AP and Cash Reconciliations.	1.6			A1
Vang	Reona Lor	RLV	Senior	4/6/2006	Prepared high level summary transactions/processes performed at ACS for M. Pagac.	2.1			A1
Vang	Reona Lor	RLV	Senior	4/6/2006	Preparation of Cash Disbursement Walkthrough for ACS.	2.4			A1
Wardrope	Peter J.	PJW	Senior	4/6/2006	Created listing of critical IT interfaces for possible inclusion in audit procedures.	0.4			A1
Wardrope	Peter J.	PJW	Senior	4/6/2006	Discussion with D. Oslislok regarding scope and budget for Germany TSRS procedures.	0.6			A1
Wardrope	Peter J.	PJW	Senior	4/6/2006	Prepared draft of SAP BASIS workplan.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Correspondence with J. Simpson regarding Delphi Subsidiary Information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Receive, log and file international appendices received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Review emails regarding Delphi Corporation Audit Transition Instructions to international locations by J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Correspondence with A. Krabill regarding team Divisional Debrief meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Correspondence with team regarding various staffing inquiries.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Various correspondence with G. Curry regarding installation of team server.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Updates to summary of Divisions per J. Simpson and M. Hatzfeld; prepare package for team meeting accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Preparation of Catalyst Carve-Out Audit presentation pe M. Hatzfeld; revise accordingly.	1.2			A1
Asher	Kevin F.	KFA	Partner	4/7/2006	Participation in team meeting to discuss walkthrough/planning procedures to date (J. Henning, S. Sheckell, K. M. Hatzfeld, J. Simpson, M. Pagac, A. Krabill, M. Boehm, and N. Miller).	3.9			A1
Boehm	Michael J.	MJB	Manager	4/7/2006	Review of Corporate Accounting memos (Strike bank, partial reimbursement of tooling)	2.1			A1
Boehm	Michael J.	MJB	Manager	4/7/2006	Review of AP-DACOR reconciliation with M. Pagac.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/7/2006	Review of ER&D contract for the E&S location	0.4			A1
Boehm	Michael J.	MJB	Manager	4/7/2006	Preparation of synch files and e-mails to E. Marold regarding AWS divisional review programs.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/7/2006	Preparation for team planning meeting	1.2			A1
Boehm	Michael J.	MJB	Manager	4/7/2006	Participation in team meeting to discuss walkthrough/planning procedures to date (J. Henning, S. Sheckell, K. Asher, M. Hatzfeld, J. Simpson, M. Pagac, A. Krabill, and N. Miller)	3.6			A1
Fellenz	Beth Anne	BAF	Staff	4/7/2006	Preparation of inventory walkthrough for Packard.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/7/2006	Internal divisional planning session to discuss significant accounting issues encountered to date.	4.1			A1
Henning	Jeffrey M.	JMH	Partner	4/7/2006	Conf. call with D. Bayles re: reliance strategy	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/7/2006	Conf call with T. Wook re: E&S transaction	0.4			A1
Henning	Jeffrey M.	JMH	Partner	4/7/2006	Discussion re: segments, pension accounting and GM matter	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/7/2006	Divisional Planning meeting with managers and sr. managers.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
House	Brandon T.	BTH	Staff	4/7/2006	ITGC: Walkthrough; Clearing review comments.	1.1			A1
Huffman	Derek T.	DTH	Senior	4/7/2006	SAP logical access controls walkthrough documentation	3.3			A1
Marold	Erick W.	EWM	Senior	4/7/2006	Updated Q1 Interim review work program based on revised guidance from E&Y National.	1.9			A1
Marold	Erick W.	EWM	Senior	4/7/2006	Transferred AWS files for all divisions and corporate to the Delphi Server.	2.2			A1
Martell	Michael A.	MAM	Principle	4/7/2006	Discuss agenda items and meeting materials for April status meeting with core audit team.	3.9			A1
Miller	Nicholas S.	NSM	Manager	4/7/2006	Planning and pulling together information for the divisional update meeting.	0.3			A1
Miller	Nicholas S.	NSM	Manager	4/7/2006	Preparing information on the annual physical inventories in order to prepare for our observations.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/7/2006	Divisional status update meeting with K, Asher, J. Henning and S. Sheckell.	3.1			A1
Miller	Nicholas S.	NSM	Manager	4/7/2006	Preparation of an agenda for meeting between core audit and TSRS.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/7/2006	Meeting with internal audit (D. McCollum) to discuss the manner in which we will obtain JE files for quarterly testing.	1.4			A1
Miller	Nicholas S.	NSM	Manager	4/7/2006	Preparation of schedule detailing critical audit reports and interfaces for reliance.	2.2			A1
Pacella	Shannon M.	SMP	Manager	4/7/2006	Discuss upcoming agenda items and deliverables for upcoming meeting with Core team.	2.7			A1
Pacella	Shannon M.	SMP	Manager	4/7/2006	Review reliance strategy at control level to validate mapping to work programs and testing lead sheets	3.1			A1
Pagac	Matthew M.	MMP	Manager	4/7/2006	Discussion with ACS re open items listing	1.6			A1
Pagac	Matthew M.	MMP	Manager	4/7/2006	Team meeting to discuss divisional accounting issues/Q1	4.6			A1
Pagac	Matthew M.	MMP	Manager	4/7/2006	Review expenditures walkthrough	1.3			A1
Peterson	Christopher A.	CAP	Manager	4/7/2006	Document meeting minutes for M. Martell.	0.2			A1
Peterson	Christopher A.	CAP	Manager	4/7/2006	Implement reliance strategy with S. Pacella - created test plans and ensured consistency with current TSRS strategy.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	4/7/2006	Meeting with M. Martell, A. Tanner, S. Pacella and myself to discuss TSRS Delphi scope, approach, and testing strategy.	2.7			A1
Ranney	Amber C.	ACR	Senior	4/7/2006	Corporate Walkthroughs-review client's process narratives related to the Financial Statement Close process and identifying key controls to E&Y.	2.8			A1
Ranney	Amber C.	ACR	Senior	4/7/2006	Dayton Walkthroughs-meeting with the client (B. Turner) to discuss the company's process of setting off pre-petition receivables.	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/7/2006	Finalized the EC planning for next week with the respective parties	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/7/2006	Review the Control Objective Templates	4.4			A1
Sheckell	Steven F.	SFS	Partner	4/7/2006	International coordination with E&Y teams regarding Q1	0.7			A1
Sheckell	Steven F.	SFS	Partner	4/7/2006	Team meeting to discuss divisional accounting issues/Q1	3.8			A1
Simpson	Jamie	JS	Senior Manager	4/7/2006	Discussion with B. Turner on Dayton internal control comments.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/7/2006	Time spent responding to international emails.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/7/2006	Preparation for team update mtg.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/7/2006	Meeting with Internal Audit dept to discuss non-standard JE testing.	1.8			A1
Simpson	Jamie	JS	Senior Manager	4/7/2006	Team meeting to discuss divisional issues from Q1 and other Delphi audit issues.	4.1			A1
Simpson	Jamie	JS	Senior Manager	4/7/2006	Meeting with B. Turner to discuss AR set off process.	1.1			A1
Stille	Mark Jacob	MJS	Staff	4/7/2006	Follow-up on GM application walkthrough.	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	4/7/2006	Meeting with S. Pacella to discuss Delphi segregation of duties framework and our testing approach	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	4/7/2006	Meeting with M. Martell, S. Pacella, and C. Peterson to discuss scope, walkthrough observations, application controls, and segregation of duties testing	2.7			A1
Vang	Reona Lor	RLV	Senior	4/7/2006	Reviewed AP Process Walkthrough for Saginaw with M Pagac	0.6			A1

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Vang	Reona Lor	RLV	Senior	4/7/2006	Documented Delphi E&S - E&O Reserve Walkthrough.	0.8			A1
Vang	Reona Lor	RLV	Senior	4/7/2006	Reviewed ACS Payroll Walkthrough performed by E.R Simpson.	1.3			A1
Vang	Reona Lor	RLV	Senior	4/7/2006	Prepared Cash Disbursement Walkthrough for ACS.	1.6			A1
Vang	Reona Lor	RLV	Senior	4/7/2006	Discussions with ACS personnel, G. Miller, P. Knightor S. Recker, and EY Manager, M. Pagac of Open Items List via Conference Call.	2.1			A1
Vang	Reona Lor	RLV	Senior	4/7/2006	Discussions with J. Hooper and P. Knighton of retroactive adjustment and revolving receipt mechanical accrual.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Print, log and file Internal Audit reports received per T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Receive, print and log in signed acknowledgement and indepenence confirmations received from int'l locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Correspondence with J. Cowie regarding Serial Number request for Delphi network access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Send documentation regarding Urgent Memo from the General Counsel's Office -- NYS Tax Audit, and corresponded with K. Asher accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Various meeting coordination per S. Sheckell and K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Preparation to J. Hasse regarding new individuals in conference room D3B11 for network access; correspondence with D. Ford accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Coordinate two copies of CFO Reports per S. Sheckell and J. Henning.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Correspondence with S. Pacella regarding Delphi - TSRS Schedule.	0.1			A1
Asher	Kevin F.	KFA	Partner	4/10/2006	Review of legal documents and reserve related processes.	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/10/2006	Review of Corporate AWS file	2.2			A1
Boehm	Michael J.	MJB	Manager	4/10/2006	Review of AP-DACOR reconciliation process documentation	0.8			A1
Boehm	Michael J.	MJB	Manager	4/10/2006	Review of significant Ford and Hyundai contracts and purchase orders for ER&D projects selected by EY.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/10/2006	Discussion of ER&D and reimbursable tooling processes with J. Henning and A. Krabill	1.3			A1
Boehm	Michael J.	MJB	Manager	4/10/2006	Meeting with S. Sheckell, J. Henning, and A. Krabill to discuss audit team response to control deficiencies.	1.3			A1
Boehm	Michael J.	MJB	Manager	4/10/2006	Met with A. Krabill to discuss AWS audit program strategy.	1.7			A1
Boston	Jason C.	JCB	Staff	4/10/2006	Review Sales/AR COT	1.8			A1
Boston	Jason C.	JCB	Staff	4/10/2006	Attended initial inventory meeting with G. Halleck, M. Kloss, M. Shulz, and M. Meyer.	1.9			A1
Boston	Jason C.	JCB	Staff	4/10/2006	Attended initial AR meeting with M. Adams, Finance Manager.	2.1			A1
Boston	Jason C.	JCB	Staff	4/10/2006	Review Inventory COT	2.2			A1
Ford	David Hampton	DHF	Staff	4/10/2006	Reviewed policy, narratives and COTs related to Fixed Asset Walkthrough	3.6			A1
Ford	David Hampton	DHF	Staff	4/10/2006	Reviewed policy, narratives and COTs for Expenditure Walkthroughs	4.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/10/2006	Review of ACS walkthroughs.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/10/2006	Process owner discussions related to sales/ar & PP&E.	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/10/2006	Finalization of review of walkthroughs.	4.7			A1
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Communication to audit team re: legal reserves process	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Response to T.W. Park re: E&S Hyundai matter	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Debrief with team regarding D. Bayles meeting	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Discussion with A. Krabill and M. Hatzfeld re: E&S engineering costs	0.7			A1
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Preparation for meeting with internal legal counsel.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Meeting with internal legal counsel regarding audit planning.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Meeting with D. Bayles re: internal controls and 2005 deficiencies	1.4			A1
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Discuss controls reliance strategy with audit team	1.6			A1
Marold	Erick W.	EWM	Senior	4/10/2006	Obtained documentation and performed a walkthrough of the excess and obsolete inventory process.	2.3			A1
Marold	Erick W.	EWM	Senior	4/10/2006	Obtained documentation and performed a walkthrough of the lower of cost or market inventory process.	2.8			A1
Marold	Erick W.	EWM	Senior	4/10/2006	Obtained documentation and performed a walkthrough of the warranty accrual process.	2.9			A1
Martell	Michael A.	MAM	Principle	4/10/2006	Meeting to discuss agenda and materials for SOX PMO meeting regarding Roll forward testing strategy.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/10/2006	Development of budgets for Packard and T&I divisions.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/10/2006	Review of application controls, key interfaces and critical reports for discussion with TSRS.	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/10/2006	Make updates to Project Mgmt budget comparison to add actual hours detail	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/10/2006	Revise documentation for Core status meeting based on Friday meeting with Partner.	2.6			A1
Pacella	Shannon M.	SMP	Manager	4/10/2006	Create SOD responsibility matrix and make changes based on Sr. Manager review.	3.5			A1
Pagac	Matthew M.	MMP	Manager	4/10/2006	Correspondence with B. Schulze for planning the walkthroughs & 1st quarter	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	4/10/2006	Meeting with J. Brooks (AFD) regarding the Q1-Procedure List	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/10/2006	Attended the inventory meeting with M. Kloss, M. Schultz regarding the inventory process and the respective control framework	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/10/2006	Attended the revenue meeting with M. Adams regarding the control framework at EC, regarding the revenue cycle	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	4/10/2006	Preparation for the revenue meeting, inventory meeting, reading the Control Objective Template and discussion with the staff members about the different responsibilities for these walkthroughs.	2.8			A1
Sharma	Geetika	GS	Staff	4/10/2006	Discussion with E. Marold regarding review notes received from M. Hatzfeld.	0.6			A1
Sharma	Geetika	GS	Staff	4/10/2006	Meeting with Kim to discuss E-pricing quote issues.	0.4			A1
Sharma	Geetika	GS	Staff	4/10/2006	Changed the Payroll walkthrough based on review notes and to conform to the new sample selection made by ACS people.	2.8			A1
Sharma	Geetika	GS	Staff	4/10/2006	Clearing review comments for the Sales/AR process received from Mike including rewriting information in walkthrough to conform to new documentation.	4.5			A1
Sheckell	Steven F.	SFS	Partner	4/10/2006	Audit planning meeting with Delphi legal organization	1.6			A1
Sheckell	Steven F.	SFS	Partner	4/10/2006	Review audit planning materials	2.9			A1
Simpson	Jamie	JS	Senior Manager	4/10/2006	Time spent preparing ICFC summary for international teams.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/10/2006	Discussion with M. Kearns regarding Delphi staffing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/10/2006	Discussion with S. Sheckell, J. Henning, and A. Krabill regarding extent of testing related to deficiencies.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/10/2006	Time spent updating E&Y summary of comments on control obj templates and framework.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/10/2006	Meeting with D. Bayles and A. Kulikowski to discuss material weaknesses and significant deficiencies.	2.1			A1
Stille	Mark Jacob	MJS	Staff	4/10/2006	Clean-up of review comments for Hyperion walkthroughs.	0.9			A1
Stille	Mark Jacob	MJS	Staff	4/10/2006	Documentation and follow-up for GM applications walkthroughs.	3.7			A1
Tanner	Andrew J.	AJT	Senior Manager	4/10/2006	Review of reliance strategy document and discussions with S. Pacella	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	4/10/2006	Meeting with M. Martell re: TSRS update communication to core audit team	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/10/2006	Review of walkthrough preliminary evaluations document and discussions with S. Pacella	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	4/10/2006	Review and development of SOD testing approach and responsibilities	1.1			A1
Wardrope	Peter J.	PJW	Senior	4/10/2006	Responded to client e-mails and messages regarding progress and scope of procedures.	0.7			A1
Wardrope	Peter J.	PJW	Senior	4/10/2006	Prepared preliminary control evaluations matrix for completed U.S. walkthroughs.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Preparation of Pricing & Fee Discussion presentation per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Correspondence with J. Simpson regarding Delphi Q1 - ICFC	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Correspondence with J. Simpson regarding Global Divisional Topics Meeting; prepare email to team accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Correspondence with M. Sakowski username and password for Intranet/Hyperion access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Various updates to Catalyst ISM Memo per S. Sheckell and K. Asher.	0.9			A1
Asher	Kevin F.	KFA	Partner	4/11/2006	Review of audit plan for material weakness areas.	1.9			A1
Boehm	Michael J.	MJB	Manager	4/11/2006	Discussion with E&S team members regarding time reporting policies.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/11/2006	Met with J. Simpson and M. Pagac to discuss engagement staffing.	2.1			A1
Boehm	Michael J.	MJB	Manager	4/11/2006	Review of consolidated audit program substantive worksteps.	2.4			A1
Boehm	Michael J.	MJB	Manager	4/11/2006	Review of Corporate AWS file/audit work program for test of control procedures.	3.2			A1
Boston	Jason C.	JCB	Staff	4/11/2006	Review Payroll COT Template	2.1			A1
Boston	Jason C.	JCB	Staff	4/11/2006	Obtained evidence for Sales/AR walkthrough.	2.4			A1
Boston	Jason C.	JCB	Staff	4/11/2006	Performing Inventory Walkthrough	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	4/11/2006	Internal team meeting to discuss preliminary evaluations following walkthroughs.	1.2			A1
Ford	David Hampton	DHF	Staff	4/11/2006	Reviewed fixed asset notes and began walkthrough documentation	1.6			A1
Ford	David Hampton	DHF	Staff	4/11/2006	Attended meeting with Fixed asset contact.	2.3			A1
Ford	David Hampton	DHF	Staff	4/11/2006	Attended meeting with Expenditure contacts	2.4			A1
Ford	David Hampton	DHF	Staff	4/11/2006	Reviewed expenditure notes and began walkthrough documentation.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/11/2006	Review sales/ar walkthrough, FSCP and joint venture walkthroughs.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/11/2006	Process owner interviews for purchases/ap, tooling.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/11/2006	Process owner interviews for FSCP, inventory and investments.	3.1			A1
Horner	Kevin John	KJH	Staff	4/11/2006	Met with E. Creech to review client assistance list for Q1	0.6			A1
Horner	Kevin John	KJH	Staff	4/11/2006	Met with N. Cash to obtain Financial Statement close SOX binder	0.2			A1
Horner	Kevin John	KJH	Staff	4/11/2006	Set-up audit room/security sign in at T&I division headquarters	0.6			A1
Horner	Kevin John	KJH	Staff	4/11/2006	Review COT relating to budget/forecast to actual process and began preparation of memo documenting th process	0.9			A1
Horner	Kevin John	KJH	Staff	4/11/2006	Updated financial statement close walkthrough template	1.1			A1
Horner	Kevin John	KJH	Staff	4/11/2006	Review T&I's control objective templates relating to the financial statement close process and compared to the '0 Divisional Control Framework in preparation for walkthrough	4.2			A1
Huffman	Derek T.	DTH	Senior	4/11/2006	Open issues meeting with TSRS team	1.1			A1
Huffman	Derek T.	DTH	Senior	4/11/2006	SAP walkthrough open items wrap up	1.4			A1
Marold	Erick W.	EWM	Senior	4/11/2006	Reviewed income statement variances (Q1 06 vs. Q1 05 Q106 vs. Budget, Q1 06 vs. Q4 05).	2.3			A1
Marold	Erick W.	EWM	Senior	4/11/2006	Reviewed Q1 non-standard journal entries.	2.8			A1
Marold	Erick W.	EWM	Senior	4/11/2006	Obtained documentation and performed a walkthrough of the under/over absorbed burden capitalization process.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Martell	Michael A.	MAM	Principle	4/11/2006	Meeting to discuss preliminary evaluations following the completion of walkthroughs.	0.7			A1
Miller	Nicholas S.	NSM	Manager	4/11/2006	Team scheduling discussions.	0.3			A1
Miller	Nicholas S.	NSM	Manager	4/11/2006	Review of firm journal entry testing requirements.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/11/2006	Review and analysis of quarterly checklist in preparation for the quarterly review.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/11/2006	Meetings with D. Greenbury and E. Creech to discuss quarterly procedures.	2.4			A1
Miller	Nicholas S.	NSM	Manager	4/11/2006	Review of Hyperion reports and corporate reporting requirements with E. Creech and other divisional personnel to determine the most appropriate approach for performing the quarterly review.	3.3			A1
Miller	Nicholas S.	NSM	Manager	4/11/2006	Finalization and editing of the agenda and other reports to be discussed in upcoming TSRS meeting.	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/11/2006	Internal team meeting to discuss preliminary evaluations following walkthroughs.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/11/2006	Discuss reliance strategy and changes to matrices that support the strategy	2.4			A1
Ranney	Amber C.	ACR	Senior	4/11/2006	Corporate Walkthroughs-Review the Company's process narratives over the financial statement close process and adding Key controls to AWS.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/11/2006	Corporate Walkthroughs-documenting our understanding of the pre-petition accounts receivable that can be set-off with pre-petition payables as part of our walkthrough over the Bankruptcy.	1.9			A1
Ranney	Amber C.	ACR	Senior	4/11/2006	T&I Quarterly Reviews-Preparing for our quarterly review procedures to be performed at T&I (reading quarterly review program, reading through the client assistance list, etc.)	0.5			A1
Ranney	Amber C.	ACR	Senior	4/11/2006	T&I Quarterly Review-Review the AR Allowance Walkthrough that we performed in preparation of auditing the Allowance as part of our Q1 procedures.	0.6			A1

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Ranney	Amber C.	ACR	Senior	4/11/2006	T&I Quarterly Review-Making introductions with the accounting staff and meeting with the Assistant FD (D. Greenbury) to discuss our quarterly review procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/11/2006	T&I Quarterly Review-meeting with the client (S. Kokic) to discuss the quarterly balance sheet analysis that is performed by T&I and obtaining supporting documentation.	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/11/2006	Prepared for the Expenditure walkthrough meeting reading the Control Objective Templates and the respective control framework	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/11/2006	Prepared for the Financial Statement Close Process walkthrough meeting, reading the Control Objective Templates and the respective control framework	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/11/2006	Prepared for the Fixed Asset Walkthrough meeting, reading the Control Objective Templates and the respective control framework	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	4/11/2006	Attended the Financial Statement Close Process with S. Neidrea to discuss the flow of transaction and the respective control framework	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	4/11/2006	Attended the Fixed Asset Meeting with M. Majewski to discuss the flow of transaction and the respective control framework	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/11/2006	Attended the Expenditure Walkthrough with S. Draper to discuss the flow of transaction, the control framework and the respective follow-up questions	1.9			A1
Sharma	Geetika	GS	Staff	4/11/2006	Removing Delphi file from AWS and then adding files from Erick's latest version to my AWS.	0.3			A1
Sharma	Geetika	GS	Staff	4/11/2006	Meeting with Deb to follow up on previous review comments and obtaining documents needed to complete AR/Sales walkthrough	0.7			A1
Sharma	Geetika	GS	Staff	4/11/2006	Reviewed Core Resource documents to understand the process and the reconciliations.	1.1			A1

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Sharma	Geetika	GS	Staff	4/11/2006	Reviewed AR Reserve documents received from Linda to understand the process for Bad Debt Reserve and Billing Adjustment Reserve.	1.4			A1
Sharma	Geetika	GS	Staff	4/11/2006	Tying the Trial Balance numbers into Hyperion numbers from Corporate. Separate duties of Manager, Senior Manager, Staff/Senior into three separate files.	1.6			A1
Sharma	Geetika	GS	Staff	4/11/2006	Finished clearing up review notes in AR/Sales and rewriting walkthrough to pertain to those new documents.	2.3			A1
Sheckell	Steven F.	SFS	Partner	4/11/2006	Audit planning discussion with J. Rife regarding materia weaknesses	0.9			A1
Sheckell	Steven F.	SFS	Partner	4/11/2006	Review audit planning materials	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/11/2006	Review audit staffing and resources	2.2			A1
Sheckell	Steven F.	SFS	Partner	4/11/2006	Review accounting memos at Delphi	2.8			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	Development of budget to actual analysis for divisions.	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	Time spent updating ICFC summary for international teams.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	Discussion with S. Sheckell and A. Krabill regarding deficiencies.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	Discussion with M. Boehm regarding non-standard JE's.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	Discussion with S. Sheckell regarding Delphi documentation on Material weaknesses and Significant def's.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	Review various accounting memos for Delphi	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	Discussion with N. Miller regarding T&I walkthroughs.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/11/2006	General review of T&I walkthroughs.	2.1			A1
Stille	Mark Jacob	MJS	Staff	4/11/2006	Clean-up of Hyperion Review Comments.	1.1			A1
Stille	Mark Jacob	MJS	Staff	4/11/2006	Delphi Preliminary Evaluations Meeting.	1.1			A1
Stille	Mark Jacob	MJS	Staff	4/11/2006	Documentation and follow-up on GM applications walkthroughs.	1.9			A1
Tanner	Andrew J.	AJT	Senior Manager	4/11/2006	Meeting with TSRS team to discuss preliminary evaluations of walkthroughs and detailed support.	1.1			A1

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Vang	Reona Lor	RLV	Senior	4/11/2006	Time spent traveling to Saginaw for Q1 procedures.	0.6			A1
Vang	Reona Lor	RLV	Senior	4/11/2006	Discussion around the productive inventory walkthrough to clear review notes for Saginaw - AP Process Walkthrough with Purchasing, S. Wisniewski.	1.4			A1
Vang	Reona Lor	RLV	Senior	4/11/2006	Discussion around the non-productive inventory walkthrough to clear review notes for Saginaw - AP Process Walkthrough with Indirect Purchasing, M. O'Tooles.	1.6			A1
Vang	Reona Lor	RLV	Senior	4/11/2006	Discussion around the AP Reconciliation with D. Reyff and A. Resar for SAG with ACS- Shared Services Personnel.	2.2			A1
Vang	Reona Lor	RLV	Senior	4/11/2006	Documentation of AP Walkthrough for both productive/non-productive.	2.8			A1
Wardrope	Peter J.	PJW	Senior	4/11/2006	Weekly SOX update meeting with T. Bomberski.	0.9			A1
Wardrope	Peter J.	PJW	Senior	4/11/2006	Assisted M. Stille with evaluation of evidence provided for GM and Global Network walkthroughs.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2006	Revisions to Delphi Fee Presentation per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2006	Correspondence with S. Sheckell regarding Catalyst ISM Memo.	0.1			A1
Asher	Kevin F.	KFA	Partner	4/12/2006	Discussion with S. Sheckell regarding various accounting matters	1.1			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Discussions with O. Saimoua and E.R. Simpson regarding walkthrough procedures to be completed at DPSS	1.7			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Review of 2005 SOPA items for DPSS division	1.7			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Meetings with J. Steele and P. Kratz to discuss changes to bad debt allowance calculation and related review of policy and workpapers.	2.3			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Phone call with J. Henning and A. Krabill to discuss E&S status.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Phone call with A. Krabill, J. Henning, R. Hofmann, and C. Lebeau to discuss reimbursable ER&D	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/12/2006	Discussions with O. Saimoua and E.R. Simpson regarding walkthrough procedures to be completed at DPSS	1.7			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Review of 2005 SOPA items for DPSS division	1.7			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Meetings with J. Steele and P. Kratz to discuss changes to bad debt allowance calculation and related review of policy and workpapers.	2.3			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Phone call with J. Henning and A. Krabill to discuss E&S status.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Phone call with A. Krabill, J. Henning, R. Hofmann, and C. Lebeau to discuss reimbursable ER&D	0.8			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Met with R. Nedadur to review Q1 documentation provided for client assistance requests.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/12/2006	Discussed analytical review procedures/audit timing with D. Langford and F. Wan.	1.2			A1
Boston	Jason C.	JCB	Staff	4/12/2006	Began the documentation of the Payroll walkthrough	1.1			A1
Boston	Jason C.	JCB	Staff	4/12/2006	Obtained evidence for the Inventory walkthrough	2.6			A1
Boston	Jason C.	JCB	Staff	4/12/2006	Obtained evidence for the Sales/AR walkthrough	4.3			A1
Ellis	Timothy A.	TAE	Senior	4/12/2006	Attend closing meeting for Packard Walkthroughs.	1.1			A1
Fellenz	Beth Anne	BAF	Staff	4/12/2006	Inventory walkthrough preparation for DPSS.	3.2			A1
Fellenz	Beth Anne	BAF	Staff	4/12/2006	Revenue walkthrough preparation for DPSS.	3.8			A1
Ford	David Hampton	DHF	Staff	4/12/2006	Reviewed COTs for walkthroughs.	2.2			A1
Ford	David Hampton	DHF	Staff	4/12/2006	Worked on expenditure walkthrough.	2.6			A1
Ford	David Hampton	DHF	Staff	4/12/2006	Worked on Fixed asset walkthrough documentation.	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2006	Staff supervision related to E&C.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2006	Planning discussions with Brooks (AFD) and Derrick (FD).	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2006	Divisional coordination to ensure consistency of SAS 100 procedures.	2.0			A1
Henning	Jeffrey M.	JMH	Partner	4/12/2006	Planning - work on management assessment feedback	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	4/12/2006	Review T&I Walkthroughs	2.6			A1
Henning	Jeffrey M.	JMH	Partner	4/12/2006	Conf. call re: engineering costs/IS classifications	0.4			A1
Henning	Jeffrey M.	JMH	Partner	4/12/2006	Participate on E&S conf. call re: engineering costs	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/12/2006	Review quarterly approach	0.7			A1
Henning	Jeffrey M.	JMH	Partner	4/12/2006	Meeting with T&I finance team regarding T&I Q1 issues.	0.9			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Prepare copies for our documentation of reconciliations received from G. Hand relating to account 4411 and Allied AP accounts	0.3			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Met with D. Arce to discuss reconciliation received from A. Wright.	0.3			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Discussion with E. Creech, FARS Manager, and D. Praus to discuss if period closing checklists are used	0.3			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Met with E. Creech, FARS Manager, to discuss journal voucher review process	0.4			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Walked M. Rothmund through the payroll walkthrough completed at T&I to assist with the walkthrough to be completed at E&C.	0.4			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Updated financial statement close walkthrough template for the journal voucher review process.	0.6			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Updated the financial statement close walkthrough template based on information obtained for related party transactions	0.7			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Updated the financial statement close walkthrough template with information obtain during discussions with E. Creech	0.7			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Reviewed account reconciliations received from G. Hand for account 4411 and Allied Payables	0.8			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Met with R. Burrell, AP Liaison, to discuss the reconciliation process of account 4411 - AP Trade and the reconciliation process of Allied AP accounts	0.9			A1
Horner	Kevin John	KJH	Staff	4/12/2006	Met with A. Wright, FARS Analyst, to discuss account reconciliation status tracking process.	1.2			A1

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Horner	Kevin John	KJH	Staff	4/12/2006	Updated financial statement close walkthrough template with documentation received in meeting with A. Wright.	1.2			A1
House	Brandon T.	BTH	Staff	4/12/2006	Clearing review comments from T. Ellis for the Packard Delphi - ITGC walkthroughs	2.0			A1
Marold	Erick W.	EWM	Senior	4/12/2006	Met with A. Gildea to discuss income statement variances.	2.6			A1
Marold	Erick W.	EWM	Senior	4/12/2006	Obtained support for and documented the Q1 2006 joint-venture entries.	2.6			A1
Marold	Erick W.	EWM	Senior	4/12/2006	Calculated relational analytics (i.e. inventory turnover).	2.8			A1
Martell	Michael A.	MAM	Principle	4/12/2006	Internal meeting - planning to discuss roll forward testin strategy.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/12/2006	Meeting with D. Greenbury, E. Creech, D. Praus, J. Henning and J. Simpson to discuss quarterly procedures.	1.4			A1
Miller	Nicholas S.	NSM	Manager	4/12/2006	Discussion of various divisional matters with J. Henning and J. Simpson, including tooling, AR reserves, and other divisional issues.	2.2			A1
Miller	Nicholas S.	NSM	Manager	4/12/2006	Time spent tracking down information regarding the division's accounting for tooling and reimbursable engineering expenditures.	2.6			A1
Miller	Nicholas S.	NSM	Manager	4/12/2006	Review and clean-up of the T&I controls issue matrix.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/12/2006	Review Preliminary Evaluations for walkthroughs	0.3			A1
Pacella	Shannon M.	SMP	Manager	4/12/2006	Attend Closing Meeting for Packard Walkthroughs.	1.1			A1
Pacella	Shannon M.	SMP	Manager	4/12/2006	Attend meeting to discuss Year End Update Procedures with SOX PMO.	1.8			A1
Pacella	Shannon M.	SMP	Manager	4/12/2006	Prepare meeting materials for Year-End Update Meeting with SOX PMO	2.2			A1
Peterson	Christopher A.	CAP	Manager	4/12/2006	Reconcile PCPs (E&Y) workprogram to Delphi ITGC framework.	2.1			A1
Ranney	Amber C.	ACR	Senior	4/12/2006	T&I Quarterly Review-reviewing our walkthrough of the Warranty Reserve Process in preparation of our quarterly review of the analysis and meeting with the client to discuss the process.	1.7			A1

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Ranney	Amber C.	ACR	Senior	4/12/2006	T&I Quarterly Review-reviewing the Hyperion Balance Sheet and Income Statements to identify accounts with significant fluctuations and then creating a schedule of requests for explanations for the client.	2.1			A1
Ranney	Amber C.	ACR	Senior	4/12/2006	T&I Quarterly Review-meeting with the client (D. Arce) to discuss the AR Allowance analysis for the first quarter, obtaining support, discussing with team and documenting our conclusions.	4.3			A1
Rothmund	Mario Valentin	MVR	Staff	4/12/2006	Discussion with M. Adams and M. Kloss regarding the samples of the revenue and the inventory cycle	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/12/2006	Preparation for the investment walkthrough, reading the Control Objective Template and the respective control framework	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/12/2006	Attended the investment walkthrough, discussing the flow of transactions and the respective control framework	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	4/12/2006	Cleared Open Item Notes on the B2.1 Inventory Cost Walkthrough and the B6.3 Investment in Affiliates walkthrough	4.6			A1
Saimoua	Omar Issam	OIS	Staff	4/12/2006	Performed walkthroughs on the revenue process relating to the DPSS division.	9.1			A1
Sharma	Geetika	GS	Staff	4/12/2006	Meeting with Dave to discuss E-pricing quote issues and rewriting walkthrough to pertain to change	0.3			A1
Sharma	Geetika	GS	Staff	4/12/2006	Rewrite AR/Sales walkthrough and obtain documents need to verify Sales, COGS, and CM/DMs to DGL.	0.7			A1
Sharma	Geetika	GS	Staff	4/12/2006	Meeting with L. Briggs to discuss AR and Core Reserve workpapers.	1.1			A1
Sharma	Geetika	GS	Staff	4/12/2006	Meeting with Debra to request items needed to complete AR and Core Reserve walkthrough.	0.8			A1
Sharma	Geetika	GS	Staff	4/12/2006	Documenting workpapers from AR Reserve.	5.1			A1
Sheckell	Steven F.	SFS	Partner	4/12/2006	Environmental meeting with Delphi.	1.9			A1
Sheckell	Steven F.	SFS	Partner	4/12/2006	Review Delphi planning workpapers.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/12/2006	Followed up on open items and consulted with team members regarding outstanding issues.	1.0			A1

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Simpson	Emma-Rose S.	ESS	Staff	4/12/2006	Reviewed financial statement close process COTs.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/12/2006	Documented financial statement close process in walkthrough template.	3.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/12/2006	Discussion with client regarding process walkthroughs and document requests.	3.5			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Discussion with J. Henning on Delphi sampling guidelines - requested from A. Kulikowski.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Discussion with J. Henning regarding 2006 404 testing approach for Delphi.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Quarterly review - discussion with J. Henning regarding acct for engineering costs at T&I.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Quarterly review - discussion with N. Miller regarding Q1 analytics.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Quarterly review - discussions with J. Henning regarding T&I Q1 issues.	1.6			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Quarterly reviews - Mtg with D. Greenbury regarding Q1 topics.	1.9			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Walkthroughs -discussion with A. Ranney on Allow. for doubtful accts walkthrough.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Walkthroughs -discussion with J. Henning regarding T&I walkthroughs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Walkthroughs - discussions with N. Miller regarding T&I walkthroughs.	1.4			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Discussion with S. Pacella regarding SAP sampling program for non- productive inventory.	0.2			A1
Simpson	Jamie	JS	Senior Manager	4/12/2006	Discussion with N. Miller regarding application controls reports, interfaces in preparation for TSRS mtg.	0.3			A1
Stille	Mark Jacob	MJS	Staff	4/12/2006	Documentation and follow up on GM applications walkthrough.	1.7			A1
Stille	Mark Jacob	MJS	Staff	4/12/2006	Development of Controls needing to be walked through based on reliance strategy.	1.9			A1
Van Leeuwen	Brent James	BJV	Senior	4/12/2006	Reviewed Julie's write-up for ETR process; made some changes/suggestions accordingly.	2.2			A1
Vang	Reona Lor	RLV	Senior	4/12/2006	Discussion with Indirect Purchasing of process around the AP Walkthrough	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	4/12/2006	Time spent traveling to Saginaw for Q1 procedures.	0.6			A1
Vang	Reona Lor	RLV	Senior	4/12/2006	Discussion with D. Buckner, AP Liaison around the Debit/Credit Memo Process (actual initiation).	0.8			A1
Vang	Reona Lor	RLV	Senior	4/12/2006	Discussion with S. Hash, Sr. Accountant, above the Productive Inventory Walkthrough concerning the receiving portion. Requested receiver PF75297.	1.1			A1
Vang	Reona Lor	RLV	Senior	4/12/2006	Discussion with S. Lubben of Indirect Materials Purchases at the Division. (i.e. journal entries booked at the Division).	1.3			A1
Vang	Reona Lor	RLV	Senior	4/12/2006	Documentation of E&S Inventory Costing Process Walkthrough.	1.6			A1
Vang	Reona Lor	RLV	Senior	4/12/2006	Discussion around the AP Reconciliation with Rolando Clemente for SAG/PACKARD/CORP with ACS-Shared Services Personnel.	2.1			A1
Vang	Reona Lor	RLV	Senior	4/12/2006	Documentation of all AP Process controls that needed to cleared of review notes.	2.3			A1
Wardrope	Peter J.	PJW	Senior	4/12/2006	Prepared analysis of identified control deficiencies to previous years deficiencies to see which were repeat issues.	1.0			A1
Wardrope	Peter J.	PJW	Senior	4/12/2006	Worked with S. Pacella to develop an integrated audit requirements document for discussion with Delphi management for the testing phase of our audit.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Preparation of email to Audit Partners and Sr. Managers/Managers serving Delphi Corporation - Timely Locations regarding Delphi - ICFC Summary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Receive, print, and log Delphi Corporation Audit Transition Instructions appendix A and B received for Belgium.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Correspondence with J. Hasse and D. Ford regarding E&Y Guest Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Correspondence with M. Sakowski and J. Simpson regarding Intranet/Hyperion access.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	4/13/2006	Set up Delphi issued desktop and verify access to intranet and Hyperion.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Discussed Reimbursable Engineering process with R. Hofmann and C. LeBeau.	1.0			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Discussion with M. Kelso regarding Type 1 and Type 2 subsequent events	0.6			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Met with J. Coleman to discuss N. America income statement variance analysis procedures	0.6			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Review of Bad Debt Allowance walkthrough documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Review of E&O and LCM inventory reserve calculations.	1.4			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Review of quarterly forecast letter and related analytics	0.8			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Supervision of O. Saimoua and E.R. Simpson for walkthrough procedures performed at DPSS	2.4			A1
Boehm	Michael J.	MJB	Manager	4/13/2006	Warranty walkthrough discussion with J. Steele.	1.3			A1
Boston	Jason C.	JCB	Staff	4/13/2006	Attended a meeting with M. Kloss, Inventory Manager, to obtain an understanding of the inventory process.	1.0			A1
Boston	Jason C.	JCB	Staff	4/13/2006	Obtained information about the revenue recognition portion of the Sales/AR walkthrough	3.3			A1
Boston	Jason C.	JCB	Staff	4/13/2006	Began documentation of the Inventory Management walkthrough	3.7			A1
Ellis	Timothy A.	TAE	Senior	4/13/2006	Working determining the nature of program changes for substantive testing procedures	0.9			A1
Ford	David Hampton	DHF	Staff	4/13/2006	Meet with fixed asset contact about sample selection and documentation requirements about fixed asset walkthrough.	2.1			A1
Ford	David Hampton	DHF	Staff	4/13/2006	Meet with expenditure contact about sample selection and documentation requirements about expenditure walkthrough.	2.4			A1
Ford	David Hampton	DHF	Staff	4/13/2006	Worked on walkthrough documentation.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/13/2006	ICC manager meeting regarding TSRS coordination.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/13/2006	TSRS Coordination - Application control identification.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/13/2006	Review of SOPA (summary of past adjustments).	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/13/2006	Review deficiency tracker.	3.6			A1
Hegelmann	Julie Ann	JAH	Senior	4/13/2006	Work on walkthrough item - obtain documents from J. Erickson.	3.4			A1
Henning	Jeffrey M.	JMH	Partner	4/13/2006	Discuss comments on mgt's 404 testing strategy	1.1			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Prepare copy of reconciliation documentation received from D. Conlon	0.1			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Met with J. Riedy, FD, and D. Greenburry, AFD.	0.1			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Discussion with N. Miller regarding journal voucher review documentation we received	0.1			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Met with G. Stevons, FARS Analyst, to obtain copy of a journal voucher for our walkthrough of the FSC process	0.2			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Met with D. Conlon to obtain support for reconciling item for account S1816 reconciliation.	0.3			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Discussion with J. Simpson, and N. Miller regarding plan for next week and status of FSC walkthrough	0.3			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Tied out supporting documentation received from D. Conlon to the reconciliation we received from D. Arce	0.3			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Discussion with J. Simpson regarding review comments and A/P account reconciliations we received.	0.4			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Updated FSC walkthrough template with journal voucher documentation received from G. Stevons	0.6			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Updated financial statement close walkthrough template for information for control 5.4.4-2.	0.6			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Reviewed supporting schedules for control objective template 5.2.1 for our understanding of the budget/forecast to actual analysis that is done by the OAS group	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/13/2006	Reviewed reconciliations received from R. Burrell/G. Hand for our walkthrough of the financial statement close process	1.6			A1
Horner	Kevin John	KJH	Staff	4/13/2006	Met with R. Burrell, AP Liaison, to further review account reconciliations of A/P Trade account 4411 and the allied a/p account reconciliation	1.7			A1
Huffman	Derek T.	DTH	Senior	4/13/2006	Finalized and reviewed documentation for SAP walkthroughs	3.1			A1
Marold	Erick W.	EWM	Senior	4/13/2006	Met with L. Briggs to discuss unposted 2005 D&T audit adjustments.	2.4			A1
Marold	Erick W.	EWM	Senior	4/13/2006	Met with B. Lewis to discuss accounting for protection of supply sales.	2.7			A1
Marold	Erick W.	EWM	Senior	4/13/2006	Obtained support for and documented the Q1 balance sheet fluctuations.	2.9			A1
Miller	Nicholas S.	NSM	Manager	4/13/2006	Walkthroughs - Time spent obtaining and review files for J. Henning's review.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/13/2006	Sales - Meeting with T&I's sales manager and D. Greenbury to discuss newly implemented controls to reduce the amount of retro billings.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/13/2006	AR Reserve - Review of the AR reserve calculation for the first quarter.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/13/2006	Inventory Valuation - Meeting with production personnel to determine the calculation of the inventory obsolescence reserve.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/13/2006	Review of open T&I deficiencies at year-end, and how our walkthrough procedures addressed any related risk.	1.7			A1
Miller	Nicholas S.	NSM	Manager	4/13/2006	Review and discussion of the tooling amortization process with EY team and client personnel.	2.0			A1
Pacella	Shannon M.	SMP	Manager	4/13/2006	Prepare Coordination Procedures to assist with coordinating testing procedures between management and EY	0.7			A1
Pacella	Shannon M.	SMP	Manager	4/13/2006	Prepare agenda and meeting materials for Executive Update Meeting	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/13/2006	Discuss changes to 2006 testing templates	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/13/2006	Align Reliance Strategy to testing workplans and testing lead sheets	2.2			A1
Peterson	Christopher A.	CAP	Manager	4/13/2006	Continue to reconcile PCPs (E&Y) workprogram to Delphi ITGC framework.	2.1			A1
Ranney	Amber C.	ACR	Senior	4/13/2006	T&I Quarterly Review-Meeting with the client (J. Eppolito) in order to discuss the controls that the Company has in place to ensure pricing contracts with General Motors are correct and settled to prevent large retro-pricing adjustments.	1.2			A1
Ranney	Amber C.	ACR	Senior	4/13/2006	T&I Quarterly Review-Detail reviewing the fixed asset walkthrough documentation.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/13/2006	T&I Quarterly Review-discussing the Company's accounting and amortization for Tooling with the audit team and then with the client (T. Castle).	2.4			A1
Ranney	Amber C.	ACR	Senior	4/13/2006	T&I Quarterly Review-Meeting with the client (E. Creech) to discuss the AR Allowance methodology and completing documentation of our conclusions.	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/13/2006	Preparation of the Q1 Inventory Reserve.	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/13/2006	Meeting with P. Moran and J. Gdowski at T&I to discuss the detail of the analysis, as well as the respective bookkeeping regarding Q1 Inventory Reserve.	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/13/2006	Clearing Open Items on the warranty, E&O reserve , Fixed Asset, Inventory Management Walkthrough	4.4			A1
Saimoua	Omar Issam	OIS	Staff	4/13/2006	Met with client to obtain supporting documents relating to revenue process.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	4/13/2006	Met with controller to discuss and request supporting documents related to the revenue process.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	4/13/2006	Documented understanding related to the revenue process walkthrough at the DPSS division.	5.2			A1
Sharma	Geetika	GS	Staff	4/13/2006	Meeting with Deb and Linda to request documents needed to complete AR Reserve walkthrough.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sharma	Geetika	GS	Staff	4/13/2006	Create walkthrough for AR Reserve, assign workpaper numbers and tie out all numbers to the Trial Balance.	6.9			A1
Sheckell	Steven F.	SFS	Partner	4/13/2006	Review audit planning workpapers.	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/13/2006	Documented expenditures process walkthrough template.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/13/2006	Discussions with client regarding walkthroughs.	3.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/13/2006	Documented Financial Statement Close walkthrough template.	3.6			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Time spent updating budget analysis to be used by the divisions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Discussion with A. Krabill regarding France walkthroughs.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Discussion with C. Failer regarding Delphi staffing.	0.2			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Discussion with M. Pagac regarding staffing for Delphi.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Discussion with M. Hatzfeld regarding non-std JE's and material weaknesses and sig. deficiencies.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Preparation of summary of issues to discuss with D. Bayles regarding 2006 framework/testing/deficiencies.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Preparation of summary comments on sampling guidelines for Delphi - A. Kulikowski.	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Quarterly review- discussion with J. Riedy regarding legal reserves.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Quarterly review - discussion with E. Creech regarding SOPA items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Walkthroughs- discussion with K. Horner regarding F/S close walkthrough.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Walkthroughs -discussion with A. Ranney regarding Tooling walkthrough.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/13/2006	Walkthroughs - discussions with N. Miller regarding T&I Q1 walkthroughs.	1.4			A1
Stille	Mark Jacob	MJS	Staff	4/13/2006	Development of Controls needing to be walked through based on reliance strategy.	0.8			A1
Stille	Mark Jacob	MJS	Staff	4/13/2006	Development of AWS Worksteps.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	4/13/2006	Documentation and follow-up on GM application walkthroughs	1.9			A1
Tanner	Andrew J.	AJT	Senior Manager	4/13/2006	Preparation of documentation for IT executive update meeting with J. Piazza	0.4			A1
Tanner	Andrew J.	AJT	Senior Manager	4/13/2006	Meeting with J. Piazza, T. Bomberski, and B. Garvey to discuss walkthrough preliminary evaluations	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	4/13/2006	Review and updates to TSRS walkthrough preliminary evaluations document	1.9			A1
Van Leeuwen	Brent James	BJV	Senior	4/13/2006	Worked at Delphi on quarterly income tax provision.	0.8			A1
Van Leeuwen	Brent James	BJV	Senior	4/13/2006	Reviewed international workpapers J. Erickson provided to us.	0.9			A1
Van Leeuwen	Brent James	BJV	Senior	4/13/2006	Discussions with J. Erickson and D. Kelley regarding quarterly income tax provisions.	0.6			A1
Vang	Reona Lor	RLV	Senior	4/13/2006	Time spent traveling to Saginaw for Q1 procedures.	0.6			A1
Vang	Reona Lor	RLV	Senior	4/13/2006	Documentation of ACS AP Walkthroughs	1.2			A1
Vang	Reona Lor	RLV	Senior	4/13/2006	Documentation of all AP Process controls that needed to cleared of review notes.	3.4			A1
Vang	Reona Lor	RLV	Senior	4/13/2006	Discussion with various Finance personnel about the applications controls and unmatched receipts.	3.6			A1
Wardrope	Peter J.	PJW	Senior	4/13/2006	Worked to evaluate reliance strategy documents and prepared related client assistance listings for testing phase of our audit.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/14/2006	Revisions to Fee Discussion presentation per A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/14/2006	Begin comparing ARMS to estimate to complete.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/14/2006	Preparation of budget to actual analysis for week ended 4/7.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/14/2006	Review correspondence related to Delphi - ICFC Summary.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate Manager	4/14/2006	Correspondence with A. Krabill regarding status of weekly status call for 4/18.	0.1			A1
Boehm	Michael J.	MBJ	Manager	4/14/2006	Review of Warranty walkthrough documentation	0.6			A1
Boehm	Michael J.	MBJ	Manager	4/14/2006	Review of FSCP process documentation	1.1			A1
Boehm	Michael J.	MBJ	Manager	4/14/2006	Review of revenue process walkthrough documentation	1.2			A1
Boehm	Michael J.	MBJ	Manager	4/14/2006	Meetings with A. Krabill to discuss E&S walkthrough strategy	0.6			A1
Boehm	Michael J.	MBJ	Manager	4/14/2006	Review of E&S inventory costing walkthrough documentation	2.3			A1
Boston	Jason C.	JCB	Staff	4/14/2006	Obtained evidence for the Payroll walkthrough.	1.4			A1
Boston	Jason C.	JCB	Staff	4/14/2006	Continued the documentation process of the Sales/AR walkthrough.	2.4			A1
Boston	Jason C.	JCB	Staff	4/14/2006	Obtained evidence for the consigned inventory process.	3.2			A1
Ford	David Hampton	DHF	Staff	4/14/2006	Went over open items related to fixed asset and expenditure walkthrough.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	4/14/2006	Planning for Divisional Quarterly review procedures	1.9			A1
Henning	Jeffrey M.	JMH	Partner	4/14/2006	Review Saginaw walkthroughs	3.3			A1
Marold	Erick W.	EWM	Senior	4/14/2006	Met with J. Henning to discuss inventory costing process	2.6			A1
Marold	Erick W.	EWM	Senior	4/14/2006	Met with J. Henning to discuss inventory costing process.	2.6			A1
Marold	Erick W.	EWM	Senior	4/14/2006	Met with J. Henning to discuss financial statement close process.	2.8			A1
Pacella	Shannon M.	SMP	Manager	4/14/2006	Respond to requests from audit team re: preliminary evals.	1.2			A1
Peterson	Christopher A.	CAP	Manager	4/14/2006	Continue to reconcile PCPs (E&Y) workprogram to Delphi ITGC framework.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/14/2006	Drafted the Financial Statement Close Process Walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/14/2006	Drafted the B6.3 Investment in Affiliates Walkthrough	4.1			A1
Saimoua	Omar Issam	OIS	Staff	4/14/2006	Performed a walkthrough related to warranty reserves for DPSS	5.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sharma	Geetika	GS	Staff	4/14/2006	Review documents received for Core Reserve and documents information still needed to complete walkthrough.	0.8			A1
Sharma	Geetika	GS	Staff	4/14/2006	Reviewing documents obtained for Impairment Analysis and reading the Impairment policy for Delphi.	1.8			A1
Sharma	Geetika	GS	Staff	4/14/2006	Wrapping up AR Reserve walkthrough to hand over to E. Marold for review.	5.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/14/2006	Prepared detailed open items list for payroll and expenditures.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/14/2006	Discussed open items being handed over by team member rolling off DPSS	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/14/2006	Documented payroll and expenditures walkthrough template open items.	3.5			A1
Stille	Mark Jacob	MJS	Staff	4/14/2006	Development of AWS Worksteps.	1.3			A1
Stille	Mark Jacob	MJS	Staff	4/14/2006	Clean up of review comments for Hyperion walkthrough.	3.4			A1
Vang	Reona Lor	RLV	Senior	4/14/2006	Documentation of AP Walkthrough electronic and hardcopies for Saginaw.	4.2			A1
Wardrope	Peter J.	PJW	Senior	4/14/2006	Review and discussion of review comments for U.S. walkthroughs.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2006	Update estimate to complete by comparison to ARMS.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2006	Budget status preparation.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2006	Correspondence with J. Simpson regarding international deliverables.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	4/17/2006	Travel time - Driving to Kokomo, IN for E&S visit	4.6			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Discussion of PP&E walkthrough with A. Krabill	0.4			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Discussion of payroll walkthrough with A. Krabill	0.5			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Review of AR Reserve documentation with A. Krabill	0.5			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Clearing of Expenditure Cycle walkthrough review notes	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/17/2006	Meeting to transition of PP&E walkthrough open items to E.R. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Clearing of warranty reserve walkthrough review notes	0.8			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Review of revenue walkthrough documentation	0.8			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Discussion of warranty reserve and related documentation with A. Krabill	1.2			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Travel time to Kokomo, IN for quarterly review procedures.	3.5			A1
Boehm	Michael J.	MJB	Manager	4/17/2006	Review of budget-to-actual documents for division and related correspondence.	0.7			A1
Boston	Jason C.	JCB	Staff	4/17/2006	Collected Data for Inventory Management Walkthrough	2.0			A1
Boston	Jason C.	JCB	Staff	4/17/2006	Worked on Sales/AR Walkthrough.	3.0			A1
Ford	David Hampton	DHF	Staff	4/17/2006	Created folders for walkthroughs, organized current workpapers for walkthroughs	2.1			A1
Ford	David Hampton	DHF	Staff	4/17/2006	Reviewed walkthrough documentation, planned additional walkthrough requests	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2006	Delphi Saginaw - PWC status update on walkthrough progress.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2006	Delphi Saginaw - Preparation of Q1 overall analytics.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2006	Preparation of Delphi Saginaw ASM.	4.1			A1
Marold	Erick W.	EWM	Senior	4/17/2006	Time spent preparing relational analysis for accounts receivable and sales.	2.3			A1
Marold	Erick W.	EWM	Senior	4/17/2006	Time spent drafting Q1 summary review memorandum.	3.1			A1
Marold	Erick W.	EWM	Senior	4/17/2006	Time spent preparing relational analysis related to inventory and cost of sales.	3.3			A1
Pagac	Matthew M.	MMP	Manager	4/17/2006	Discussions with B. Schulze for setting up meeting & discussions with M. Rothmund on PBC preparation	0.5			A1
Pagac	Matthew M.	MMP	Manager	4/17/2006	Review/respond to E&C emails and update with M. Rothmund to status of E&C	0.8			A1
Pagac	Matthew M.	MMP	Manager	4/17/2006	Update with E. Marold as to status of Quarter	0.2			A1
Pagac	Matthew M.	MMP	Manager	4/17/2006	Create Open Items/Status Listing for M. Hatzfeld	0.4			A1
Pagac	Matthew M.	MMP	Manager	4/17/2006	Review warranty memorandum	0.4			A1
Pagac	Matthew M.	MMP	Manager	4/17/2006	Review standard cost walkthrough	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	4/17/2006	Review inventory obsolescence & LCM walkthrough	1.2			A1
Pagac	Matthew M.	MMP	Manager	4/17/2006	Review Warranty Reserve Walkthrough	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	4/17/2006	Preparation of Client's Assistance List AHG	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	4/17/2006	Worked on the Investments in Affiliates Walkthrough	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	4/17/2006	Worked on the Financial Statement Close Process Walkthrough	4.4			A1
Saimoua	Omar Issam	OIS	Staff	4/17/2006	Travel to Kokomo, IN to be at the E&S division	4.1			A1
Sharma	Geetika	GS	Staff	4/17/2006	Create walkthrough for the impairment analysis and depreciation/amortization analysis. Write up questions for meeting with P. O'Bee.	0.9			A1
Sharma	Geetika	GS	Staff	4/17/2006	Review Fixed Assets and clear review notes.	1.2			A1
Sharma	Geetika	GS	Staff	4/17/2006	Review AP workpapers handed down by R. Vang to complete testing at Saginaw	1.4			A1
Sharma	Geetika	GS	Staff	4/17/2006	Finished AR and Bill adjustment reserve and handed over to E. Marold for review.	1.6			A1
Sharma	Geetika	GS	Staff	4/17/2006	Reviewing payroll walkthrough for ACS sections to get an understanding of the process - adjusting payroll walkthrough for changes in journal entries, etc.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/17/2006	Discussed walkthrough with EY team member.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/17/2006	Documented Expenditures open items for walkthrough template.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/17/2006	Documented Financial Statement Close walkthrough.	4.0			A1
Stille	Mark Jacob	MJS	Staff	4/17/2006	Clean up of Hyperion Review comments.	1.2			A1
Stille	Mark Jacob	MJS	Staff	4/17/2006	Development of Client Assistance Listings for testing.	2.9			A1
Vang	Reona Lor	RLV	Senior	4/17/2006	Finished preparing the AP Walkthrough for ACS, including documentation of hardcopy workpapers, signoffs, etc.	7.8			A1
Wardrobe	Peter J.	PJW	Senior	4/17/2006	Made updates to the TSRS planning memo.	0.8			A1
Wardrobe	Peter J.	PJW	Senior	4/17/2006	Reviewed client assistance listings for testing phase.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	4/17/2006	Updated weekly budget to actual analysis.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Correspondence with J. Simpson regarding list of Delphi Activity Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Correspondence with J. Simpson and A. Krabill regarding Divisional Budgets.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Updates to IA Report log; correspondence with J. Simpson accordingly.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Correspondence with J. Simpson regarding Delphi - Mexico 1Q.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Preparation of international delivery packages for J. Simpson and A. Krabill for deliverables received; log accordingly.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Correspondence with J. Cowie regarding computer info for M. Kearns.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Correspondence with M. Kearns regarding Delphi Audit Engagement Team Information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Correspondence with A. Krabill regarding Delphi Client Acceptance Documents; forward accordingly.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/18/2006	Discussion with M. McWhorter for warranty walk-through for E&S.	2.0			A1
Avila-Villegas	Vanessa	VAV	Senior	4/18/2006	Perform warranty walk-through for E&S.	4.0			A1
Avila-Villegas	Vanessa	VAV	Senior	4/18/2006	Follow-up questions with B. Dockemeyer regarding warranty walk-through for E&S.	1.0			A1
Avila-Villegas	Vanessa	VAV	Senior	4/18/2006	Preparation of warranty walk-through template for E&S.	1.0			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Phone calls with E.R. Simpson and B.A. Fellenz to discuss Q1 progress at DPSS location.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Meeting with M. McWhorter and C. Fenton to discuss client assistance requests.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Review of E&S control deficiencies per 12/31/2005 Tracker.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Review of control framework with regard to special tools.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/18/2006	Meeting with M. McWhorter and B. Dockemeyer to discuss Warranty Reserve calculation.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Review of PP&E walkthrough documentation and preparation of open items list.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Review of journal entry process documentation to prepare for process review meeting	0.7			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Discussions with O. Saimoua and V. Avilla-Villegas to discuss Expenditure, Revenue, and Warranty process walkthroughs	1.2			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Conference call with J. Henning, A. Krabill, M. Hatzfeld, M. Pagac, J. Simpson, and N. Miller to discuss Q1 walkthrough response to Significant Deficiencies and Material Weaknesses as of 12/31/2005	0.9			A1
Boehm	Michael J.	MJB	Manager	4/18/2006	Conference call with M. Hatzfeld, A. Krabill, M. Pagac, N. Miller, and J. Simpson to discuss Q1 divisional procedures to date, analytical procedures, etc.	2.2			A1
Boston	Jason C.	JCB	Staff	4/18/2006	Obtaining documentation for Sales/AR Walkthrough	3.3			A1
Boston	Jason C.	JCB	Staff	4/18/2006	Obtaining and compiling documentation for the Inventory Management Walkthrough	4.7			A1
Fellenz	Beth Anne	BAF	Staff	4/18/2006	Preparation of Revenue Walkthrough for DPSS.	4.4			A1
Fellenz	Beth Anne	BAF	Staff	4/18/2006	Preparation of Inventory walkthrough for DPSS.	4.6			A1
Fitzpatrick	Michael J.	MJF	Partner	4/18/2006	Review of various accounting memos for Q1	0.8			A1
Ford	David Hampton	DHF	Staff	4/18/2006	Worked on Fixed Asset Walkthrough including filling in template, requesting additional documentation and documenting process.	3.8			A1
Ford	David Hampton	DHF	Staff	4/18/2006	Worked on Expenditure Walkthrough including filling in template, requesting additional documentation and documenting process	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2006	Delphi Saginaw - Continue PWC status update on walkthrough progress.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2006	Delphi Saginaw - Continue preparation of Q1 overall analytics.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2006	Delphi Saginaw - ASM review, update and finalization.	4.1			A1
Henning	Jeffrey M.	JMH	Partner	4/18/2006	Conf. call re: TSRS preliminary findings	1.2			A1
Henning	Jeffrey M.	JMH	Partner	4/18/2006	Conference call re: Divisional planning/qtrly review	1.1			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Met with L. Severson to set up time for meeting to go over reporting packages sent to corporate HQ	0.1			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Talked with N. Miller to discuss how to test controls 5.1.1-1 and 5.1.2-1	0.2			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Met with A. Wright to obtain reconciliation done by a plant for account S441199997	0.3			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Reviewed and tied-out reconciliations received for account S4411	0.3			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Updated walkthrough template for control 5.1.2-1.	0.3			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Met with R. Burrell to discuss reconciliations for account S4411	0.6			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Updated A/P walkthrough template for reconciliations received for account S4411	0.6			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Review control objective template 5.2.1 to understand the reporting process and created a flowchart for our understanding of month end reporting to HQ	0.9			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Prepared listing of documentation we would like to receive for our understanding of the financial reporting process for month end/quarter end closing	1.2			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Began memo for budget forecast to actual process that takes place each month at Division HQ	1.4			A1
Horner	Kevin John	KJH	Staff	4/18/2006	Met with L. Severson and M. Madak, OAS personnel to discuss reporting packages sent to Delphi HQ each month	1.6			A1
Marold	Erick W.	EWM	Senior	4/18/2006	Documentation of income statement explanations from A. Gildea.	1.5			A1

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Marold	Erick W.	EWM	Senior	4/18/2006	Meeting with A. Gildea (Ops Manager) to discuss changes in income statement during Q1 compared to 2005.	3.3			A1
Marold	Erick W.	EWM	Senior	4/18/2006	Meeting with A. Gildea (Ops Manager) to discuss changes in the income statement compared to the budget.	3.4			A1
Martell	Michael A.	MAM	Principle	4/18/2006	Preliminary evaluation meeting and discussion of walkthrough issues and plans for resolution	2.0			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Conference call with J. Henning, A. Krabill, M. Boehm, J. Simpson, M. Pagac to discuss quarterly reviews.	1.0			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Conference call with A. Krabill, M. Hatzfeld, J. Simpson, M. Boehm, M. Pagac to discuss quarterly procedures.	2.0			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Discussion with Suzanna about the status of the fluctuation analysis.	0.1			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Discussion regarding LCM with D. Conlon.	0.2			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Review of quarterly workpapers.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Preparation of analysis of open deficiencies at year-end and their affect on the T&I quarterly review.	0.9			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Discussions with Puneet about the 1st quarter warranty reserve.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/18/2006	Review and additional documentation of the 1st quarter inventory reserve.	2.3			A1
Pacella	Shannon M.	SMP	Manager	4/18/2006	Discuss non standard journal entry approach with Sr. Manager	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/18/2006	Review Packard walkthrough	0.6			A1
Pacella	Shannon M.	SMP	Manager	4/18/2006	Meeting with Core to discuss preliminary evaluations	1.1			A1
Pagac	Matthew M.	MMP	Manager	4/18/2006	Status updates with M. Hatzfeld on E&C, Saginaw & ACS	0.4			A1
Pagac	Matthew M.	MMP	Manager	4/18/2006	Update discussions with E. Marold on the status of walkthroughs and quarter for Saginaw.	0.4			A1
Pagac	Matthew M.	MMP	Manager	4/18/2006	Discussions with seniors on upcoming status meeting	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	4/18/2006	Supervision/discussions with engagement team for walkthroughs (expenditures/payroll) - open status listing with Mario	1.8			A1
Pagac	Matthew M.	MMP	Manager	4/18/2006	Participation in engagement management meeting regarding quarterly procedures relating to material weaknesses & s'ds	0.8			A1
Pagac	Matthew M.	MMP	Manager	4/18/2006	Compilation of results from managers meeting	1.8			A1
Pagac	Matthew M.	MMP	Manager	4/18/2006	Group manager meeting regarding quarterly reviews	1.8			A1
Pagac	Matthew M.	MMP	Manager	4/18/2006	Review analytical review	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	4/18/2006	Worked on the FSCP Walkthrough	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	4/18/2006	Performed the B6.3 Investment in Affiliates Walkthrough, including the sample of one and full documentation.	6.3			A1
Saimoua	Omar Issam	OIS	Staff	4/18/2006	Cleared notes from walkthroughs performed when team was out here last time	9.8			A1
Sharma	Geetika	GS	Staff	4/18/2006	Reviewing payroll process and obtaining documentation for the hourly walkthrough of journal entries coming in from Corporate.	0.7			A1
Sharma	Geetika	GS	Staff	4/18/2006	Completing the Fixed Asset walkthrough for Q1 controls.	1.2			A1
Sharma	Geetika	GS	Staff	4/18/2006	Writing up Core Reserve walkthrough and requesting items from Jody to support general ledger numbers.	1.2			A1
Sharma	Geetika	GS	Staff	4/18/2006	Clearing notes for the AP process. Completing unfinished part of walkthrough for R. Vang.	4.2			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Discussion with A. Krabill regarding corporate Q1 procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Time spent updating divisional budget and preparation of email to team regarding process.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Team meeting with J. Henning, M. Hatzfeld, A. Krabill, M. Pagac, N. Miller and M. Boehm to discuss quarter issues.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Time spent updating summary of responses for J. Henning on Q1 questions.	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Team conf. call with A. Krabill, M. Hatzfeld, M. Pagac, N. Miller and M. Boehm to discuss J. Henning's comments related to Q1.	2.4			A1

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Simpson	Jamie	JS	Senior Manager	4/18/2006	Review of Internal audit reports.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Time spent updating deficiency tracker for areas to be addressed by division teams for Q1.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Preparation of accounting policies summary for Q1 procedures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/18/2006	Meeting with TSRS team to discuss results of Q1 walkthrough procedures.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/18/2006	Discussed quarterly controls and open items related to fixed assets process with client.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/18/2006	Documented financial statement close process	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/18/2006	Documented fixed assets open items and quarterly controls in the walkthrough template.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/18/2006	Discussed financial statement close process with the client	2.8			A1
Stille	Mark Jacob	MJS	Staff	4/18/2006	Documentation and follow-up on Active Directory walkthroughs.	1.2			A1
Stille	Mark Jacob	MJS	Staff	4/18/2006	Documentation and follow-up on GM applications walkthroughs.	1.4			A1
Tanner	Andrew J.	AJT	Senior Manager	4/18/2006	Meeting with core audit team to discuss IT preliminary evaluations (walkthroughs) and the implications to our audit strategy	1.1			A1
Van Leeuwen	Brent James	BJV	Senior	4/18/2006	Correspondence with client and internally regarding timing of walkthroughs and Q1 review.	0.5			A1
Vang	Reona Lor	RLV	Senior	4/18/2006	Finished documenting the ACS workpapers.	4.1			A1
Vang	Reona Lor	RLV	Senior	4/18/2006	Travel to Kokomo, IN for Q1 procedures	4.1			A1
Wardrope	Peter J.	PJW	Senior	4/18/2006	Made updates to coordinated testing procedures document.	0.8			A1
Wardrope	Peter J.	PJW	Senior	4/18/2006	Reviewed client assistance listings for testing phase.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2006	Review firm's policy related to expense reimbursement; correspondence with J. Simpson accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2006	Begin coding time detail by activity code for budget analysis.	3.7			A1

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Aquino	Heather	HRA	Client Serving Associate	4/19/2006	Correspondence with J. Hasse regarding E&Y Network Access/Security Badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2006	Perform company research on Apollo per M. Pagac.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	4/19/2006	Meeting with B. Dockemeyer for discussion on the warranty process.	1.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/19/2006	Perform warranty walk-through for E&S.	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	4/19/2006	Preparation of warranty walk-through template for E&S.	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	4/19/2006	Follow-up questions with B. Dockemeyer regarding warranty walk-through for E&S.	1.3			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Met with S. Comeford to obtain M0280 balance sheets	0.4			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Discussed analytical procedures to be done for quarter with R. Vang.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Travel time to return to from Kokomo, IN for Q1 procedures	3.5			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Transitioned PP&E walkthrough procedures to O. Saimoua.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Discussed warranty walkthrough procedures with V. Avilla-Villegas	0.8			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Review of Revenue walkthrough documentation (application of cash receipts and direct shipment transactions)	0.9			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Discussed FSCP and Revenue walkthrough documentation with Omar Saimoua	1.2			A1
Boehm	Michael J.	MJB	Manager	4/19/2006	Meeting with M. McWhorter, M. Sumpter, and O. Saimoua to discuss FSCP at Kokomo	1.7			A1
Boston	Jason C.	JCB	Staff	4/19/2006	Meeting with HR to understand the process	0.9			A1
Boston	Jason C.	JCB	Staff	4/19/2006	Documenting and obtaining knowledge of the key controls of the Sale/AR Process.	3.4			A1
Boston	Jason C.	JCB	Staff	4/19/2006	Obtaining and documenting Payroll information	3.7			A1
Fellenz	Beth Anne	BAF	Staff	4/19/2006	Discussion with Rohini regarding inventory walkthrough.	0.7			A1
Fellenz	Beth Anne	BAF	Staff	4/19/2006	Preparation of Inventory walkthrough for DPSS.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	4/19/2006	Preparation of Revenue walkthrough for DPSS.	5.5			A1
Fellenz	Beth Anne	BAF	Staff	4/19/2006	Discussion with M. Starr regarding Packard inventory walkthrough.	1.3			A1
Ford	David Hampton	DHF	Staff	4/19/2006	Worked on Expenditure Walkthrough including filling in template, requesting additional documentation and documenting process.	3.1			A1
Ford	David Hampton	DHF	Staff	4/19/2006	Worked on Fixed Asset Walkthrough including filling in template, requesting additional documentation and documenting process.	3.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2006	2005 SOPA review.	4.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2006	Review of asset impairment accounting memos.	5.6			A1
Henning	Jeffrey M.	JMH	Partner	4/19/2006	Review responses to Tuesday status call	1.4			A1
Henning	Jeffrey M.	JMH	Partner	4/19/2006	Meeting with Perkins and team re: quarterly analytics	1.5			A1
Henning	Jeffrey M.	JMH	Partner	4/19/2006	Review division analytics and key issues for Q1	2.2			A1
Henning	Jeffrey M.	JMH	Partner	4/19/2006	Review results of Saginaw walkthroughs	2.8			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Met C. Tompkins to get acquainted with Chris since he will be taking over D. Conlon's responsibilities in May.	0.1			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Met with E. Creech to get Hyperion data for our relational analytic analysis.	0.2			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Began entering data for our Q1 Relational Analytics Analysis	1.2			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Received Reconciliation from S. Forder, Columbus General Accounting, via Andrea Wright, FARS Analyst	0.1			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Set up A. Ranney as a user in AWS	0.1			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Met with E. Creech, FARS Manager, to get Hyperion reports for our relational analytic analysis	0.2			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Met with N. Cash to get management review checklists and find out status of quarterly certification letter	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/19/2006	Reviewed and updated A/P walkthrough template based on reconciliation received from S. Forder	0.3			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Updated FSC walkthrough template for control 5.1.1-3 after discussion with E. Creech on Alternative Accounting Treatment	0.3			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Met with A. Ranney to discuss Fixed Asset Review Comments.	0.4			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Tied out documentation received from E. Creech, FARS Manager, documenting the tie out of eTBR to SAP	0.4			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Updated FSC walkthrough template for documentation received from E. Creech regarding eTBR tie out/Hyperion review	0.7			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Met with E. Creech, FARS Manager, to discuss Hyperion review	0.9			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Began clearing A. Ranney's review comments relating to Fixed Asset walkthrough	1.0			A1
Horner	Kevin John	KJH	Staff	4/19/2006	Updated budget forecast to actual memo based on information during meeting with L. Severson and M. Madak, OAS group	1.7			A1
Kearns	Matthew R.	MRK	Senior	4/19/2006	Time incurred attending AHG planning meeting with client to discuss Q1 procedures	1.4			A1
Marold	Erick W.	EWM	Senior	4/19/2006	Documentation of sales changes by product line.	2.7			A1
Marold	Erick W.	EWM	Senior	4/19/2006	Meeting and documentation of warranty reserve process (met with R. Marcola).	2.7			A1
Marold	Erick W.	EWM	Senior	4/19/2006	Documentation of relational analysis for warranty and payroll expenses.	3.2			A1
Miller	Nicholas S.	NSM	Manager	4/19/2006	Work on Quarterly SRM.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/19/2006	Discussions and review about tooling amortization.	1.8			A1
Miller	Nicholas S.	NSM	Manager	4/19/2006	Review of various fluctuation analytics.	2.2			A1
Miller	Nicholas S.	NSM	Manager	4/19/2006	Time spent clearing open review notes from J. Simpson.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/19/2006	Review J. Simpson's open review notes with M. Rothmund.	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/19/2006	Discuss feedback on sensitive Tcodes with Core.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/19/2006	Meeting with CAS to discuss SAS 99 Procedures	2.1			A1
Pagac	Matthew M.	MMP	Manager	4/19/2006	Supervision and review of E&Y staff performing walkthroughs	4.8			A1
Pagac	Matthew M.	MMP	Manager	4/19/2006	Review Quarterly Procedures performed	2.3			A1
Ranney	Amber C.	ACR	Senior	4/19/2006	T&I Walkthroughs-documenting in a memo the client's process of amortizing customer-owned tooling.	1.3			A1
Ranney	Amber C.	ACR	Senior	4/19/2006	T&I Walkthroughs-conference call with the client (J. Meinburg) at the Fixed Asset Service Center to discuss the amortization of customer owned tooling, and discussing conversation with audit team.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/19/2006	T&I Walkthroughs-Detail reviewing the Fixed asset Walkthrough and summarizing review comments.	2.1			A1
Ranney	Amber C.	ACR	Senior	4/19/2006	T&I Walkthroughs-auditing the Warranty Reserve for Q1 and documenting conclusions.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/19/2006	Updating of the client's AHG- PBC List	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/19/2006	Meeting at AHG location to walkthrough the Systems Documentation & Quarterly Review List	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/19/2006	Drafted the Status Update for the E&C location	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	4/19/2006	Drafted two Open Item List (Internal & External)	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/19/2006	Drafted the AR Reserve Walkthrough	2.9			A1
Saimoua	Omar Issam	OIS	Staff	4/19/2006	Performed walkthrough of controls related to the FSCP	9.9			A1
Sharma	Geetika	GS	Staff	4/19/2006	Discussion with P. O' Bee regarding Fixed Asset Depreciation & Amortization Budget to Actual. Discussion on Impairment analysis.	0.7			A1
Sharma	Geetika	GS	Staff	4/19/2006	Clearing review notes for workpapers. Explaining walkthrough to J. Henning for Core Reserve review.	2.1			A1
Sharma	Geetika	GS	Staff	4/19/2006	Rewriting the Core Reserve walkthrough and redoing the workpapers.	5.2			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Discussion with A. Krabill regarding FAS 112 liability.	0.3			A1

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Simpson	Jamie	JS	Senior Manager	4/19/2006	Discussion with S. Kihn regarding FAS 112 and incentive comp plan.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Discussion with A. Krabill regarding corporate walkthroughs.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Meeting with B. Murray and R. Reminick to discuss Corporate Q1 walkthroughs.	1.4			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Preparation of email to team regarding non-std JE's, legal accrual process and Q1 analytics.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Meeting with internal audit (D. Kolano, Long and Garvey) to discuss non-standard JE testing.	2.2			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Discussion with A. Kulikowski on sampling guidelines and legal reserve process at divisions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Discussion with N. Miller regarding Q1 procedures at T&I.	1.4			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	General review of Q1 review wps for T&I.	2.6			A1
Simpson	Jamie	JS	Senior Manager	4/19/2006	Review of agenda for TSRS mtg, application controls summary and reports/interface summary.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2006	Discussed global monthly analysis with client.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2006	Discussed AP Reconciliation and AP entries after submission to DACOR with client.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2006	Discussed rebate reserve accrual process with the client.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2006	Prepared a detailed open items/ open issues list and followed-up client.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2006	Documented expenditures open items in walkthrough template.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2006	Documented open items in Expenditures process.	2.0			A1
Vang	Reona Lor	RLV	Senior	4/19/2006	Review of open items for Inventory Items and contacted all personnel associated.	2.1			A1
Vang	Reona Lor	RLV	Senior	4/19/2006	Prepared the Income Statement TAB of the Q1 - Analytics spreadsheet.	2.6			A1
Vang	Reona Lor	RLV	Senior	4/19/2006	Reviewed the LCM Calculation, Inventory Shrinkage Analysis, Consigned Inventory Reconciliation. Documented questions to be discussed with M. McCoy.	3.4			A1

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Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Correspondence with A. Krabill and S. Sheckell regarding Delphi Revised Fee Discussion Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Continue coding time detail by activity code for budget analysis.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Correspondence with M. Hatzfeld regarding Catalyst Fe Presentation; forward accordingly.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Correspondence with J. Hasse regarding M. Kearns network connection.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Review Delphi Bankruptcy News per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Correspondence with M. Sakowski and J. Simpson regarding Hyperion Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Coordination of conference room for Environmental Meeting per A. Krabill, including correspondence with Aaron and J. Hasse.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Various discussions with M. Kearns, J. Henning and team regarding details for M. Kearns arrival week of 4/24.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/20/2006	Conference call with G. Powers in quality service department for discussion on warranty reserve.	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	4/20/2006	Preparation of warranty walk-through template for E&S.	2.1			A1
Avila-Villegas	Vanessa	VAV	Senior	4/20/2006	Perform warranty walk-through template for E&S.	3.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/20/2006	Perform warranty walkthrough for E&S.	1.6			A1
Boehm	Michael J.	MJB	Manager	4/20/2006	Performance of management inquiries with S. Uppal, J. Steele, and A. Krabill.	1.3			A1
Boehm	Michael J.	MJB	Manager	4/20/2006	Performance of management inquiries with S. Uppal, J. Steele, and A. Krabill.	1.3			A1
Boehm	Michael J.	MJB	Manager	4/20/2006	Preparation of Q1 Deficiency Tracker template and audi team response.	1.8			A1

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Boehm	Michael J.	MJB	Manager	4/20/2006	Preparation of Q1 Deficiency Tracker template and audi team response.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/20/2006	Review of DPSS inventory workpapers	1.6			A1
Boehm	Michael J.	MJB	Manager	4/20/2006	Review of E&S inventory reserve workpapers	2.6			A1
Boehm	Michael J.	MJB	Manager	4/20/2006	Discussion with E&S team regarding walkthrough and analytic procedures.	1.4			A1
Boehm	Michael J.	MJB	Manager	4/20/2006	Preparation of deficiency tracker template and Q1 audit team responses - E&S.	1.8			A1
Boston	Jason C.	JCB	Staff	4/20/2006	Documented and updated PBC List.	1.7			A1
Boston	Jason C.	JCB	Staff	4/20/2006	Obtained understanding of inventory key controls	2.9			A1
Boston	Jason C.	JCB	Staff	4/20/2006	Documented Sales/AR Walkthrough	3.4			A1
Fellenz	Beth Anne	BAF	Staff	4/20/2006	Discussion with Rohini regarding revenue walkthrough for DPSS.	0.5			A1
Fellenz	Beth Anne	BAF	Staff	4/20/2006	Preparation of Inventory walkthrough for DPSS.	3.3			A1
Fellenz	Beth Anne	BAF	Staff	4/20/2006	Preparation of Revenue walkthrough for DPSS.	4.3			A1
Ford	David Hampton	DHF	Staff	4/20/2006	Worked on Fixed Asset Walkthrough including filling in template, requesting additional documentation and documenting process.	3.9			A1
Ford	David Hampton	DHF	Staff	4/20/2006	Worked on Expenditure Walkthrough including filling in template, requesting additional documentation and documenting process.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2006	Meeting with J. Perkins to discuss U251 inquiries.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2006	Meeting with B. Lewis regarding further clarification of Livorno restructuring.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2006	Meeting with ICC manager to determine understanding of roles/responsibilities between the finance department and the ICC group relative to finalization of 2005 MW's/SD's, as well as 2006 remediation of those matters.	2.2			A1
Henning	Jeffrey M.	JMH	Partner	4/20/2006	Preparation for meeting with D. Fiddler re: Shared Service Centers	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/20/2006	Preparation for meeting with D. Bayles re: internal control matters	0.4			A1

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Henning	Jeffrey M.	JMH	Partner	4/20/2006	Meeting with D. Bayles re: mgt internal controls approach	1.6			A1
Henning	Jeffrey M.	JMH	Partner	4/20/2006	Meeting with D. Fidler re Results of testing for SSC's	1.4			A1
Henning	Jeffrey M.	JMH	Partner	4/20/2006	Meeting with T&I audit team re: 1st Q issues.	1.1			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Prepared document outlining balance sheet fluctuations that meet our scope that we need to obtain explanations for the fluctuations	1.2			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Involved in discussion with J. Henning, and J. Simpson to discuss payables process with DACOR system	0.2			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Discussion with J. Simpson and M. Rothmund about "monster files" sent by plants which contain actual/forecast/budget data	0.3			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Review B5.1 - Budget Forecast to Actual Memo to review	0.3			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Discussion with M. Rothmund regarding what we obtained for our FSC walkthrough	0.3			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Discussion with R. Burrell, AP Liaison, to discuss reconciliation between DACOR and SAP.	0.3			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Cleared A. Ranney's review notes for the Fixed Asset walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Review e-mail from J. Meinberg, Fixed Asset Analyst, for documentation for our fixed asset walkthrough to clear review notes	0.4			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Met with N. Miller to discuss financial statement close process review notes	0.4			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Review the Financial Statement close walkthrough template to review (grammar, documentation, etc.)	0.4			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Updated fixed asset walkthrough template for information received to clear review notes	0.4			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Organized A/P and FSC walkthrough pockets for our supporting documentation	0.6			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Updated financial statement close walkthrough template	0.8			A1

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Horner	Kevin John	KJH	Staff	4/20/2006	Updated fixed asset walkthrough for documentation received from J. Meinberg, Mexico Finance, in order to clear review notes for the fixed asset process	0.8			A1
Horner	Kevin John	KJH	Staff	4/20/2006	Met with T. Castle to try to clear review notes related to fixed asset walkthrough	0.9			A1
Marold	Erick W.	EWM	Senior	4/20/2006	Meeting with M. Hatzfeld to discuss SRM review notes.	1.7			A1
Marold	Erick W.	EWM	Senior	4/20/2006	Meeting with J. Henning to discuss SRM.	1.8			A1
Marold	Erick W.	EWM	Senior	4/20/2006	Review of billings adjustment reserve, AR reserve, and core reserve workpapers.	1.9			A1
Marold	Erick W.	EWM	Senior	4/20/2006	Clearing of review notes related to analytical comparisons.	3.3			A1
Miller	Nicholas S.	NSM	Manager	4/20/2006	Work on the summary issues matrix.	1.3			A1
Miller	Nicholas S.	NSM	Manager	4/20/2006	Review and clearing of Jamie's review notes for the T&I walkthrough.	1.9			A1
Miller	Nicholas S.	NSM	Manager	4/20/2006	Review of the inventory E&O reserve.	2.2			A1
Miller	Nicholas S.	NSM	Manager	4/20/2006	Review of FCS walkthrough.	3.2			A1
Pacella	Shannon M.	SMP	Manager	4/20/2006	Discuss open items left for walkthroughs with staff	0.3			A1
Pacella	Shannon M.	SMP	Manager	4/20/2006	Research possible testing strategy for application control based on preliminary evaluations	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/20/2006	Review application controls documentation for Friday meeting and provide feedback	2.2			A1
Pagac	Matthew M.	MMP	Manager	4/20/2006	Research relating to manual control testing strategy for D. Bayles	1.8			A1
Pagac	Matthew M.	MMP	Manager	4/20/2006	Review of Accounts Payable Reconciliation	0.9			A1
Pagac	Matthew M.	MMP	Manager	4/20/2006	Update meeting with D. Fidler & associated preparation	2.8			A1
Pagac	Matthew M.	MMP	Manager	4/20/2006	Supervision & review of E&C walkthroughs	1.9			A1
Pagac	Matthew M.	MMP	Manager	4/20/2006	Update meeting with D. Bayles on SOX	1.8			A1
Ranney	Amber C.	ACR	Senior	4/20/2006	Corporate Walkthroughs-Documenting the Company's process to set-off receivable against payables to customers as a result of the bankruptcy.	0.6			A1

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Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Quarterly Review-Discussing the company's analysis of recoverability of Collins & Aikman Receivables and understanding the allocation to T&I.	0.5			A1
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Quarterly Review legal summary (CFO Report) and comparing cases to T&I's documentation.	0.9			A1
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Quarterly Reviews-Updating documentation of the accounts receivable reserve analysis of Collins & Aikman receivables based on schedules received from Corporate.	1.0			A1
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Quarterly Review-completing documentation of our review of the Q1 Warranty reserve analysis.	1.8			A1
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Walkthroughs-Discussing the reasonableness of T&I's process of amortizing customer owned tooling with the audit team.	0.8			A1
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Walkthroughs-Going through detail review notes of the fixed asset walkthrough documentation with staff.	0.8			A1
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Walkthroughs-documenting our discussion of the company's process to monitor open contracts.	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	4/20/2006	Closed out Open-Item Notes on the following walkthroughs: B1, B1.1, B2, B2.1, B2.4, Q1-3, B4, B4.3	7.9			A1
Saimoua	Omar Issam	OIS	Staff	4/20/2006	Met with controller to discuss and obtain an understanding of the FSCP.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	4/20/2006	Documented an understanding of the FSCP process.	6.2			A1
Sharma	Geetika	GS	Staff	4/20/2006	Based on review comments, rewording walkthroughs and fixing clerical errors.	1.5			A1
Sharma	Geetika	GS	Staff	4/20/2006	Writing walkthrough for AP process and finish clearing notes for Reona.	2.3			A1
Sharma	Geetika	GS	Staff	4/20/2006	Clearing notes for payroll walkthrough. Requesting documents for payroll and talking with process owners to clear comments.	3.5			A1

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Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with M. Pagac and M. Hatzfeld regarding ACS comments from walkthrough procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/20/2006	Meeting with D. Fidler to discuss Dayton and ACS walkthrough comments.	1.9			A1
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with J. Henning and M. Pagac regarding agenda for mtg with D. Bayles.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/20/2006	Meeting with D. Bayles to discuss 2006 404 process.	1.5			A1
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with P. Long regarding non-standard JE testing.	0.2			A1
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with A. Ranney regarding tooling for T&I.	0.7			A1
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with N. Miller and J. Henning regarding T&I Q1 issues.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2006	Reviewed Delphi Divisional quarterly procedures checklist and compared it to standard checklist.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2006	Prepared Q1 analytics for balance sheet for discussion with client.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2006	Documented the quarterly fixed assets and revenue, ar and related analysis controls in the applicable walkthrough template.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2006	Documented rebate reserve accrual process in the walkthrough template.	3.3			A1
Stille	Mark Jacob	MJS	Staff	4/20/2006	Follow up on global network walkthrough.	0.2			A1
Stille	Mark Jacob	MJS	Staff	4/20/2006	Follow-up on GM application walkthrough	0.2			A1
Stille	Mark Jacob	MJS	Staff	4/20/2006	DGL Program Change Summary.	0.4			A1
Tanner	Andrew J.	AJT	Senior Manager	4/20/2006	Discussions with TSRS team re: application control testing	1.2			A1
Tanner	Andrew J.	AJT	Senior Manager	4/20/2006	Preparation for Packard/Steering application controls discussion (development and review of app control docs)	1.8			A1
Vang	Reona Lor	RLV	Senior	4/20/2006	Discussed open items on EY Request List with M. McWhorter and Carol.	1.1			A1
Vang	Reona Lor	RLV	Senior	4/20/2006	Prepared the Balance Sheet Q1 Analytics.	2.3			A1
Vang	Reona Lor	RLV	Senior	4/20/2006	Reviewed Q1 Analytics - preparation.	2.3			A1

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Vang	Reona Lor	RLV	Senior	4/20/2006	Discussed E&O Reserve Calculation with B. Dockemeyer and M. McWhorter, and documented the discussion.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Revised Delphi Fee Discussion Presentation per A. Krabill; discussion with Aaron accordingly.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Correspondence with J. Henning and J. Williams regarding E&Y contact list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Various meeting coordination per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Conference call regarding E-Room Information with CBK.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Correspondence with M. Sakowski and J. Simpson regarding Hyperion Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Correspondence with S. Jackson regarding International instructions; locate and forward accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Various correspondence regarding in-scope locations for CBK; begin updating for divisions accordingly.	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	4/21/2006	Preparation of summary issue matrix - exception notes in warranty process for E&S.	0.7			A1
Avila-Villegas	Vanessa	VAV	Senior	4/21/2006	Prepare open item list for warranty walkthrough for E&S.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/21/2006	Preparation of warranty walk-through template for E&S.	2.9			A1
Avila-Villegas	Vanessa	VAV	Senior	4/21/2006	Travel time - Driving from Kokomo, IN for Q1 procedures.	4.4			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Preparation of correspondence to S. Uppa and J. Steele regarding mgmt inquiries	0.2			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Preparation of correspondence to S. Uppa and J. Steele regarding mgmt inquiries	0.2			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Review of global analytic template	0.4			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Review of global analytic template	0.4			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Documentation of management inquiries	0.7			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Documentation of management inquiries	0.7			A1

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Boehm	Michael J.	MJB	Manager	4/21/2006	Review of revenue process workpapers	0.4			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Met with P. Kratz to discuss rebate accrual process	0.5			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Discussion with M. Kelso and R. Nedadur to discuss VE E&O calculation	0.6			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Review of rebate accrual workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Met with R. Nedadur to discuss Q1 procedures to date and audit timing.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Review of FSCP walkthrough workpapers	2.1			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Phone call with O. Saimoua and R. Vang to discuss walkthrough procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/21/2006	Met with J. Henning, M. Pagac, M. Hatzfeld, and J. Simpson to discuss E&S AP reconciliation and ACS issues found to date.	1.3			A1
Boston	Jason C.	JCB	Staff	4/21/2006	Met with T. Pariseau of PCL to discuss the return policy	0.3			A1
Boston	Jason C.	JCB	Staff	4/21/2006	Met with M. Adams and S. Cornell to discuss AR process	0.4			A1
Boston	Jason C.	JCB	Staff	4/21/2006	Met with A. Ruhala of PCL to obtain documents for the inventory walkthrough.	1.0			A1
Boston	Jason C.	JCB	Staff	4/21/2006	Worked on Inventory Management walkthrough documentation	2.5			A1
Boston	Jason C.	JCB	Staff	4/21/2006	Worked on Payroll walkthrough documentation	2.8			A1
Fellenz	Beth Anne	BAF	Staff	4/21/2006	Discussion with Rohini regarding inventory and revenue walkthroughs for DPSS.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	4/21/2006	Preparation of Inventory walkthrough for DPSS.	2.5			A1
Fellenz	Beth Anne	BAF	Staff	4/21/2006	Preparation of Segregation of Duties template for DPSS Revenue and Inventory.	2.5			A1
Fellenz	Beth Anne	BAF	Staff	4/21/2006	Preparation of Revenue walkthrough for DPSS.	2.8			A1
Fellenz	Beth Anne	BAF	Staff	4/21/2006	Preparation of Packard inventory walkthrough.	1.6			A1
Fitzpatrick	Michael J.	MJF	Partner	4/21/2006	Review of Delphi accounting memos	1.2			A1
Ford	David Hampton	DHF	Staff	4/21/2006	Worked on Expenditure Walkthrough including filling in template, requesting additional documentation and documenting process.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	4/21/2006	Worked on Fixed Asset Walkthrough including filling in template, requesting additional documentation and documenting process.	2.3			A1
Ford	David Hampton	DHF	Staff	4/21/2006	Entered narrative into the Financial statement close template	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/21/2006	LCM analysis review for Saginaw.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/21/2006	Deficiency tracker review for Saginaw.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/21/2006	Meeting with TSRS and audit teams to discuss application controls and execution plan	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/21/2006	Supervision and review of Senior/Staff related to Saginaw quarterly review.	3.9			A1
Henning	Jeffrey M.	JMH	Partner	4/21/2006	Meeting with J. Williams re: key issues and D&T audit status	1.9			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Completed income statement fluctuation word document to receive explanations for fluctuations	0.8			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Met with M. Madak to get warranty expense balances for our relational analysis	0.1			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Met with M. Madak to get documentation for the reporting package submitted to Delphi HQ	0.2			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Received inventory reserve balances and updated relational analytic analysis spreadsheet for Q1	0.3			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Discussed N. Miller's review notes on A/P process walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Organized workpapers to take with us since last day at T&I location	0.2			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Met with M. Madak, OAS Manager, to get forecast letter and see status of reporting package	0.3			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Updated B5.1 Budget Forecast to actual memo for documentation received from M. Madak: copies of forecast letters	0.3			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Involved in discussion with E. Creech, FARS Manager, to discuss questions with N. Miller regarding financial statement close process	0.4			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Met with J. King to get support for Carter Accrual in account S441199997	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/21/2006	Met with R. Burrell, A/P Liaison, to discuss the Allied A/P reconciliation to get better understanding for our financial statement close walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Tied out February Imbalance report for our related party reconciliation we selected.	0.4			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Updated financial statement close process walkthrough after discussion with E. Creech on SAP allowing duplicate entries	0.4			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Updated financial statement close walkthrough template for controls 5.1.1-1 and 5.2.1-1.	0.4			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Review e-mail from J. Meinberg, Fixed Asset Analyst, in Juarez, Mexico.	0.5			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Began clearing N. Miller's review notes relating to A/P process walkthrough	0.6			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Met with R. Burrell, A/P Liaison to get documentation requested by N. Miller in relation to review notes for A/P reconciliations we received	0.7			A1
Horner	Kevin John	KJH	Staff	4/21/2006	Updated financial statement close walkthrough documentation to clear N. Miller's review notes	1.2			A1
Huffman	Derek T.	DTH	Senior	4/21/2006	SAP walkthrough closing meeting with D. Steis and T. Bomberski	0.8			A1
Marold	Erick W.	EWM	Senior	4/21/2006	Documentation of open items for the quarter.	1.3			A1
Marold	Erick W.	EWM	Senior	4/21/2006	Meeting with J. Perkins (Division AFD) to perform interim review inquiries.	1.7			A1
Marold	Erick W.	EWM	Senior	4/21/2006	Review of CFO report for Saginaw regarding current legal actions for the division.	2.4			A1
Marold	Erick W.	EWM	Senior	4/21/2006	Review of March trial balance for the division and documentation of significant accounts and processes that we have performed walkthrough procedures on.	2.7			A1
Miller	Nicholas S.	NSM	Manager	4/21/2006	Discussions with A. Ranney about the tooling amortization process.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/21/2006	Discussions with D. Praus regarding issues encountered to date.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/21/2006	Discussion with N. Sweeney and P. Saxona, about T&I reimbursable engineering expenditures.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/21/2006	Discussions with D. Greenbury about the status of the quarterly review.	0.7			A1
Miller	Nicholas S.	NSM	Manager	4/21/2006	Work with P. Moran, inventory analyst, on the inventory reserve.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/21/2006	Discussions with E. Creech about various items, including reconciliation procedures, intercompany analysis, and certain controls deemed not applicable by T&I.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/21/2006	Finalize presentations for the TSRS meeting.	0.9			A1
Miller	Nicholas S.	NSM	Manager	4/21/2006	Meeting with TSRS to discuss various audit issues.	2.2			A1
Pacella	Shannon M.	SMP	Manager	4/21/2006	Attend meeting with Core to discuss application controls testing strategy	2.8			A1
Pacella	Shannon M.	SMP	Manager	4/21/2006	Review Packard Walkthrough workpapers	3.3			A1
Pagac	Matthew M.	MMP	Manager	4/21/2006	Review of PBC listing	0.8			A1
Pagac	Matthew M.	MMP	Manager	4/21/2006	Update on status of E&C	0.9			A1
Pagac	Matthew M.	MMP	Manager	4/21/2006	Review of TSRS meeting material & attendance in meeting with TSRS	2.1			A1
Ranney	Amber C.	ACR	Senior	4/21/2006	Corporate Walkthroughs-reviewing the deficiency tracker and identifying items that we will need to follow up on during our walkthroughs.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/21/2006	T&I Quarterly Review-Comparing new updated Hyperion balance sheet results to first draft and updating the overall analytical review of the Q1 Balance Sheet.	1.7			A1
Ranney	Amber C.	ACR	Senior	4/21/2006	T&I Walkthroughs-Updating workpapers and compiling a list of questions for the client based on support receive related to our walkthrough of Customer Tooling, specifically related to amortization--discussing over the phone with client (J. Meinbur).	4.7			A1
Rothmund	Mario Valentin	MVR	Staff	4/21/2006	Drafted the Warranty Accrual Walkthrough	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/21/2006	Finished the AR-Reserve Walkthrough	4.2			A1

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Sharma	Geetika	GS	Staff	4/21/2006	Walking through walkthrough with E. Marold - assuring all workpapers are signed in AWS and approved by Management.	2.1			A1
Sharma	Geetika	GS	Staff	4/21/2006	Creating open listing of controls for Delphi Steering.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/21/2006	Prepared relational analyses spreadsheet.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/21/2006	Discussed open items issues with EY manager.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/21/2006	Cleared FSC review notes.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	4/21/2006	Prepared outstanding items list for client.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	4/21/2006	Prepared I/S variance analysis spreadsheet	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	4/21/2006	Reviewed quarter end true-up of rebate accrual.	2.0			A1
Tanner	Andrew J.	AJT	Senior Manager	4/21/2006	Meeting with Shannon and Derek to discuss SAP issue of programmers access to production, and implications on our testing strategy	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	4/21/2006	Meeting with core audit team to discuss application controls and execution plan	2.1			A1
Vang	Reona Lor	RLV	Senior	4/21/2006	Discussed with T. Smith and J. Lipinski about the E&O Reserve adjustment for Indirect Crib Items (non-productive materials) and obtained a sample	0.6			A1
Vang	Reona Lor	RLV	Senior	4/21/2006	Reviewed consolidated income statement from J. Simpson and the Q1- Analytics previously prepared. Documented any changes.	1.1			A1
Vang	Reona Lor	RLV	Senior	4/21/2006	Discussed and documented J. Reser about the AP Account 4411 reconciling items for Jan 2006.	1.3			A1
Vang	Reona Lor	RLV	Senior	4/21/2006	Discussion with D. Hoover regarding the Material Master Data Changes and obtained a sample accordingly.	1.1			A1
Vang	Reona Lor	RLV	Senior	4/21/2006	Discussed with T. Dill and K. Eaton regarding the Receiving Problem Log and obtained a sample accordingly.	1.2			A1
Vang	Reona Lor	RLV	Senior	4/21/2006	Discussion with M. Miskulin regarding the engineering changes that effect the BOM and obtained a sample.	1.1			A1
Vang	Reona Lor	RLV	Senior	4/21/2006	Travel from Kokomo, IN for Q1 procedures.	4.1			A1
Asher	Kevin F.	KFA	Partner	4/23/2006	Accounting research on 2005 carryover accounting items	2.8			A1

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Avila-Villegas	Vanessa	VAV	Senior	4/23/2006	Travel time - Trip to Warren, OH for Packard visit (walk-throughs)	3.9			A1
Ford	David Hampton	DHF	Staff	4/23/2006	Travel to Warren, OH for Q1 procedures.	4.1			A1
Horner	Kevin John	KJH	Staff	4/23/2006	Travel time to Warren, OH to begin quarterly review work for Delphi Packard	3.8			A1
Saimoua	Omar Issam	OIS	Staff	4/23/2006	Travel to Kokomo, IN to perform work on E&S	4.2			A1
Simpson	Jamie	JS	Senior Manager	4/23/2006	Preparation of consolidated Delphi budget to actual analysis template.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/23/2006	Time spent reviewing staffing for Delphi	0.2			A1
Simpson	Jamie	JS	Senior Manager	4/23/2006	Time spent responding to E&Y Germany regarding Q1 deliverables and clarification of instructions.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/23/2006	Preparation of email to team regarding Q1 non-standard JE testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/23/2006	Preparation of Q1 status meeting agenda with J. Riedy.	0.3			A1
Vang	Reona Lor	RLV	Senior	4/23/2006	Travel from to Kokomo, IN for Q1 procedures.	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Continue coding time detail by activity code for budget analysis.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Coordination of Meeting with Internal Audit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Various correspondence regarding "meeting with E&Y" per IA.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Correspondence with J. Simpson regarding E-Room Information for CBK.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	4/24/2006	Discussion with L. Jones for warranty walk-through for Packard.	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	4/24/2006	Perform AR reserve walk-through for Packard.	5.1			A1
Avila-Villegas	Vanessa	VAV	Senior	4/24/2006	Discussion with L. Jones for allowance for doubtful accounts reserve walk-through for Packard.	1.8			A1

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Boehm	Michael J.	MJB	Manager	4/24/2006	Met with M. Kamishke & B. Murray to discuss Delphi Environmental Reserve Determination process	1.1			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Phone calls with E.R. Simpson to get update on DPSS Q1 procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Phone calls with E.R. Simpson to get update on DPSS Q1 procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Discussion of DPSS analytical review procedures with A. Krabill	0.8			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Discussion of DPSS analytical review procedures with A. Krabill	0.8			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Review of DPSS FSCP walkthrough documentation	0.5			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Met with S. Sheckell to discuss E&O calculation at DPSS	0.8			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Review of DPSS revenue walkthrough documentation	1.1			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Review of inventory reserve walkthrough documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Travel time to Kokomo, IN for E&S quarterly review.	3.5			A1
Boehm	Michael J.	MJB	Manager	4/24/2006	Review of inventory walkthrough documentation	1.3			A1
Fellenz	Beth Anne	BAF	Staff	4/24/2006	Discussion with M. Starr regarding inventory walkthrough for Packard.	2.5			A1
Fellenz	Beth Anne	BAF	Staff	4/24/2006	Preparation of inventory walkthrough for Packard.	5.6			A1
Ford	David Hampton	DHF	Staff	4/24/2006	Worked on collecting information, working with client and documenting warranty walkthrough.	3.3			A1
Ford	David Hampton	DHF	Staff	4/24/2006	Worked on collecting information, working with client and documenting fixed asset walkthrough.	5.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2006	Prep time and agenda preparation for AFD meeting with C. Zerrull.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2006	Meeting with C. Zerrull (AFD) to discuss Q1 status.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2006	Travel to Warren, OH for Q1 procedures.	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2006	Travel from Warren, OH for Q1 procedures.	3.6			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Discussion with V. Avila regarding tasks to complete for Q1 procedures	0.1			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Sent income statement fluctuation analysis documents to S. Reinhart, OAS Manager	0.2			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Set-up laser printer in audit area for easier printing for the audit team	0.2			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Began entering data for our relational analytic analysis for Q1	0.6			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Discussion with G. May, NA Income Statement Analyst, over the phone to discuss his monthly review of G/L results to Hyperion data	0.3			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Updated B5.3 Budget Forecast to Actual Memo	0.3			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Reviewed files received from S. Reinhart, OAS Manager, regarding their monthly P&L analysis	0.6			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Prepared list of items to request for the financial statement close process walkthrough based on detail in control objective templates	1.2			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Updated financial statement close process walkthrough template with information obtained from reading through the control objective templates	1.3			A1
Horner	Kevin John	KJH	Staff	4/24/2006	Review control objective templates for the financial statement close walkthrough	3.3			A1
Kearns	Matthew R.	MRK	Senior	4/24/2006	Time incurred meeting with M. Pagac to review and discuss Q1 procedures.	1.5			A1
Kearns	Matthew R.	MRK	Senior	4/24/2006	Time incurred meeting with client at E&C (A. Renaud, J. Arrends, G. Halleck) to discuss schedules they prepared for Q1 2006 procedures	2.5			A1
Kearns	Matthew R.	MRK	Senior	4/24/2006	Time incurred going over schedules provided by client for Q1 procedures.	1.9			A1
Kearns	Matthew R.	MRK	Senior	4/24/2006	Time incurred reviewing E&C Walkthroughs, specifically investment in Joint Venture	2.1			A1

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Miller	Nicholas S.	NSM	Manager	4/24/2006	Planning items for the Packard divisions. Discussion with C. Zerull, and the team in the field.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/24/2006	Consideration of T&I's Q1 warranty reserve.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/24/2006	Review of the T&I tooling walkthrough.	4.8			A1
Pacella	Shannon M.	SMP	Manager	4/24/2006	Gather meeting materials for Executive Update Meeting.	0.3			A1
Pacella	Shannon M.	SMP	Manager	4/24/2006	Discuss action items with Sr. Manager following meetin with IT SOX Director.	0.5			A1
Pagac	Matthew M.	MMP	Manager	4/24/2006	Review & Supervision of E&C team	2.6			A1
Pagac	Matthew M.	MMP	Manager	4/24/2006	Preparation of Scope Memo	3.6			A1
Ranney	Amber C.	ACR	Senior	4/24/2006	Corporate Walkthroughs-meeting & making acquaintances with corporate accounting personnel.	0.6			A1
Ranney	Amber C.	ACR	Senior	4/24/2006	Corporate Walkthroughs-reading through minority interest & I/C profit elimination company narratives in preparation for meeting with client (R. Reimink)	0.6			A1
Ranney	Amber C.	ACR	Senior	4/24/2006	Corporate Walkthroughs-Adding additional significant processes and controls to AWS based on discussions wit Corporate Accounting.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/24/2006	Corporate Walkthroughs-Meeting with client (J. Sandora) to walkthrough the Calculation of Minority Interest Liability process and the Intercompany Profit Elimination process.	2.2			A1
Ranney	Amber C.	ACR	Senior	4/24/2006	Corporate Walkthroughs-Documenting in our workpapers the Intercompany Profit Elimination Proces walkthrough.	2.7			A1
Rothmund	Mario Valentin	MVR	Staff	4/24/2006	AHG PBC - List Update	0.3			A1
Rothmund	Mario Valentin	MVR	Staff	4/24/2006	Met with M. Kloss to walkthrough the inventory cost walkthrough- vouched several documents	3.8			A1
Rothmund	Mario Valentin	MVR	Staff	4/24/2006	Drafted the Inventory Costing walkthrough	4.8			A1
Saimoua	Omar Issam	OIS	Staff	4/24/2006	Documented our understanding related to some of the fixed asset controls.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	4/24/2006	Met with several client personal to obtain supporting documentation relating to the FSCP	2.9			A1

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Saimoua	Omar Issam	OIS	Staff	4/24/2006	Documented my understanding of some of the controls related to FSCP	4.6			A1
Sheckell	Steven F.	SFS	Partner	4/24/2006	Review 1st quarter accounting issues	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/24/2006	Review audit planning issues	2.8			A1
Simpson	Jamie	JS	Senior Manager	4/24/2006	Discussion with N. Miller regarding the status of T&I's Q1 procedures.	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	4/24/2006	Meeting with S. Pacella to discuss putcome of IT exec update meeting and activities for the upcoming week	0.4			A1
Tanner	Andrew J.	AJT	Senior Manager	4/24/2006	Preparation for IT exec update meeting including agenda creation and documentation consolidation	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/24/2006	Review of Steering walkthrough workpapers	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	4/24/2006	Meeting with J. Piazza, M. Bentley, and T. Bomberski to discuss walkthrough evaluation remediation, application controls, and general IT status	1.1			A1
Tosto	Cathy I.	CIT	Partner	4/24/2006	Followup with D. Kelley and audit team on eff rate change in methodology	0.2			A1
Tosto	Cathy I.	CIT	Partner	4/24/2006	Discussion with J. Ericson on eff rate with loss jurisdictions	0.3			A1
Vang	Reona Lor	RLV	Senior	4/24/2006	Discussions with Inventory personnel around Routing approvals for standard costing. Documented discussion with Inventory personnel, M. Main.	2.2			A1
Vang	Reona Lor	RLV	Senior	4/24/2006	Preparation of Inventory Costing Walkthrough & Inventory Management Walkthrough.	2.8			A1
Vang	Reona Lor	RLV	Senior	4/24/2006	Follow-up discussions with various Inventory personnel in Plant 9 of material master file changes, receiving problem logs, shipping report, and E&O Reserve - Indirect Materials.	3.2			A1
Wardrope	Peter J.	PJW	Senior	4/24/2006	Preparation of DGL client assistance listing for testing.	1.1			A1
Wardrope	Peter J.	PJW	Senior	4/24/2006	Updated weekly budget to actual analysis.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Budget status preparation.	1.4			A1

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Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Correspondence with L. Beasley regarding Delphi Telephonic Audit Committee Meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Correspondence with T. Bishop regarding 2006 Audit Committee Meeting Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Provide copy of JV Review_ Advisory Report_Final to J Simpson; obtain sign-off accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Correspondence with J. Simpson regarding Locations in Scope.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Correspondence with S. Sheckell and J. Henning regarding 1st quarter issues meeting on Wednesday with J. Sheehan.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Review email regarding CAS 2006 Audit Schedule; correspondence accordingly.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Preparation of expense mailer package for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Revisions to Closing Checklist document per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Preparation of Q1 meeting agenda per S. Sheckell.	0.6			A1
Asher	Kevin F.	KFA	Partner	4/25/2006	Review of findings from progress on work at the divisions.	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	4/25/2006	Discussion with L. Jones for billing adjustment reserve walk-through for Packard.	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	4/25/2006	Perform AR reserve walk-through for Packard.	3.8			A1
Avila-Villegas	Vanessa	VAV	Senior	4/25/2006	Discussion with C. High and G. Naylor for billing adjustment reserve walk-through for Packard.	1.6			A1
Avila-Villegas	Vanessa	VAV	Senior	4/25/2006	Preparation of AR reserves walk-through template for Packard.	1.4			A1
Boehm	Michael J.	MJB	Manager	4/25/2006	Conversations/correspondence with E.R. Simpson to get update on Q1 procedures	0.3			A1
Boehm	Michael J.	MJB	Manager	4/25/2006	Conversations/correspondence with E.R. Simpson to get update on Q1 procedures	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/25/2006	Meeting with B. Catron and M. McDonald to discuss SAP-DACOR reconciliation process	1.2			A1
Boehm	Michael J.	MJB	Manager	4/25/2006	Discussion of balance sheet variances and capitalization of maintenance with L. McGrew	0.8			A1
Boehm	Michael J.	MJB	Manager	4/25/2006	Discussion of PP&E and Tooling controls with R. Hofmann	1.8			A1
Boehm	Michael J.	MJB	Manager	4/25/2006	Review of warranty walkthrough workpapers	2.3			A1
Boehm	Michael J.	MJB	Manager	4/25/2006	Review of FSCP process documentation with Omar Saimoua	2.4			A1
Boston	Jason C.	JCB	Staff	4/25/2006	Team Status Meeting for E&C Walkthroughs.	2.5			A1
Boston	Jason C.	JCB	Staff	4/25/2006	Documenting Sales/AR Walkthrough Process.	5.5			A1
Ford	David Hampton	DHF	Staff	4/25/2006	Worked on collecting information, working with client and documenting fixed asset walkthrough.	4.3			A1
Ford	David Hampton	DHF	Staff	4/25/2006	Worked on collecting information, working with client and documenting warranty walkthrough.	4.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2006	Attend process owner meeting for Purchases/AP.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2006	Attend process owner meeting for FSCP.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2006	Attend process owner meeting for Sales/AR walkthrough.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2006	Attend process owner meetings with PP&E and Tooling personnel.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2006	Delphi weekly audit status call and preparation	2.6			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2006	Status meeting with J. Riedy and T&I finance Team	2.4			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Met with D. Fonce to request a/r and inventory beginning quarter balances for our relational analytic analysis	0.2			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Talked with V. Avila regarding items on the Quarterly Review PBC list	0.4			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Updated relational analytic analysis	0.6			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Met with N. Leach to discuss the reconciliation process of account 4201 - Allied A/P	0.3			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Met with G. Chopko to request disaggregated revenue and expenditure data	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/25/2006	Received March '06 Hyperion comparison to DGL from G. May and documented for the FSC process walkthrough	0.6			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Met with S. Reinhart, OAS Manager, to discuss monthly financial reporting package	0.7			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Met with M. Starr, Cost Accounting Supervisor, to discuss here period closing checklist and journal voucher review	0.9			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Tied out documentation received from M. Starr for the journal voucher review process	1.2			A1
Horner	Kevin John	KJH	Staff	4/25/2006	Updated financial statement close process walkthrough with documentation received throughout the day	2.7			A1
Kearns	Matthew R.	MRK	Senior	4/25/2006	Time spent reviewing and testing PBC files provided by client	4.3			A1
Kearns	Matthew R.	MRK	Senior	4/25/2006	Time incurred for meeting client with M. Adams and E&C audit team to discuss PBC list for walkthroughs and Q1	1.6			A1
Kearns	Matthew R.	MRK	Senior	4/25/2006	Time incurred attending internal meeting with E&C audit team discussing status of walkthroughs	2.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2006	Travel time to Warren, OH for work on the Packard engagement.	3.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2006	Meeting with J. Simpson to discuss the T&I tooling process.	1.0			A1
Pacella	Shannon M.	SMP	Manager	4/25/2006	Discuss additional information needed from Delphi Packard to perform substantive procedures	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/25/2006	Discuss approach for assisting international teams with executing testing procedures.	2.1			A1
Pagac	Matthew M.	MMP	Manager	4/25/2006	Meeting with E&C A/R team & supervision & review of E&C team	3.2			A1
Pagac	Matthew M.	MMP	Manager	4/25/2006	Preparation of scope memo	4.4			A1
Ranney	Amber C.	ACR	Senior	4/25/2006	Corporate Walkthroughs-Discussing our walkthrough approach with the audit team and identifying processes that can be started now based on discussions with corporate accounting.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	4/25/2006	Corporate Walkthroughs-Completing documentation of the Intercompany Profit Elimination process walkthrough.	3.5			A1
Ranney	Amber C.	ACR	Senior	4/25/2006	Planning - Consolidated-Adding significant processes and worksteps to AWS for several new processes that have been identified (workers comp, IBNR, UAW Training Fund, etc.)	2.7			A1
Ranney	Amber C.	ACR	Senior	4/25/2006	T&I Walkthroughs-Discussing documentation of Amortization of Customer Tooling with audit team.	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	4/25/2006	Met with Payroll to discuss the sample selection	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	4/25/2006	Met with A. Renaud (FSCP Manager) to discuss the open items	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/25/2006	Team Discussion about walkthroughs with M. Hatzfeld, M. Pagac, M. Kearns and myself to discuss the future testing strategy of several accounts (AR/ Inventory Reserve)	2.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/25/2006	Drafted the Financial Statement Close Process Walkthrough	4.1			A1
Saimoua	Omar Issam	OIS	Staff	4/25/2006	Met with R. Haufman - Accounting manager to discuss tooling and fixed assets	2.6			A1
Saimoua	Omar Issam	OIS	Staff	4/25/2006	Cleared some open items on the fixed assets WT and documented our understanding of controls related to the Fixed Assets area	3.3			A1
Saimoua	Omar Issam	OIS	Staff	4/25/2006	Prepared a relational analysis spreadsheet for the E&S division.	3.9			A1
Sheckell	Steven F.	SFS	Partner	4/25/2006	Review 1st quarter issues	2.2			A1
Sheckell	Steven F.	SFS	Partner	4/25/2006	Review divisional accounting issues with the team.	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/25/2006	Review audit planning documents.	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Documented Q1 variance analysis spreadsheet.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Documented Q1 variance analysis spreadsheet.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed Q1 review variance analysis with Jim Steele	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed Q1 review variance analysis with Jim Steele	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed quarterly analytical review checklist with AFD.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Prepared detailed open items list to discuss with client.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed open items with client.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed and obtained journal entry transferring selected project from CWIP to a depreciable class of assets.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed the return of scrap and re-work items with client and updated workpapers.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed WD Fuel Handling warranty accrual with client and obtained supporting documentation.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Discussed consigned inventory reconciliation with N. Krause .	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2006	Updated fixed asset work papers based on discussions with client.	1.3			A1
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with A. Ranney regarding Corporate walkthroughs.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/25/2006	Weekly team mtg with partners and sr. managers to discuss Q1 status.	2.4			A1
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with M. Pagac regarding scope documentation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with A. Ranney regarding T&I tooling accounting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/25/2006	Preparation of agenda for T&I quarter update meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with N. Miller regarding tooling accounting at T&I.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/25/2006	Quarterly update meeting with J. Riedy and accounting staff to discuss status of Q1 and acctg issues.	3.1			A1
Vang	Reona Lor	RLV	Senior	4/25/2006	Discussion with M. McDonald of the top 5 vendors change and other AP items.	0.8			A1
Vang	Reona Lor	RLV	Senior	4/25/2006	Preparation of the Q1 2006 Analytics - Relational Analysis and Income Statement Analysis.	1.4			A1
Vang	Reona Lor	RLV	Senior	4/25/2006	Discussion of E&O - Direct Inventory - MDL process with Karla Bagwell.	1.6			A1

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Vang	Reona Lor	RLV	Senior	4/25/2006	Discussion and walkthrough of the scrapped material process with Brent McKinney, PC&L Plant 8.	2.3			A1
Vang	Reona Lor	RLV	Senior	4/25/2006	Documentation of Inventory workpapers.	2.4			A1
Wardrope	Peter J.	PJW	Senior	4/25/2006	Discussion of international testing instructions with S. Pacella.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Continue coding time detail by activity code for budget analysis.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with J. Hasse regarding M. Kearns' signed security form for badge.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with J. Simpson regarding Q1 2006 Quarterly Internal Control / Fraud Meeting attendee response.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with G. Curry regarding Delphi Team Folder.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Preparation of Q1 meeting agenda and closing checklist copies per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Escorting and obtaining M. Kearns' signed security form and badge with Matt.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Organize audit room at Delphi headquarters.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with J. Simpson and S. Jackson regarding e-room.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with S. Pacella and K. Asher regarding TSRS meeting on 4/28.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Retrieve Active Sites excel file from Delphi's intranet per D. Huffman; transfer and forward accordingly.	0.9			A1
Asher	Kevin F.	KFA	Partner	4/26/2006	Review of accounting issues related to Q1	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	4/26/2006	Follow-up questions with L. Jones regarding AR reserve walk-through for Packard.	1.1			A1

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Avila-Villegas	Vanessa	VAV	Senior	4/26/2006	Follow-up questions with G. Naylor and C. High regarding AR reserve walk-through for Packard.	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	4/26/2006	Preparation of AR reserves walk-through template for Packard.	4.8			A1
Avila-Villegas	Vanessa	VAV	Senior	4/26/2006	Inquiries of L. Jones, C. High and G. Naylor regarding AR reserves for Packard.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Drafted correspondence to audit team regarding SAP-DACOR reconciliation	0.8			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Meeting with J. Henning and A. Krabill to plan for Q1 update meeting with Finance Director	0.9			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Met with R. Jobe, J. Henning, and A. Krabill for Q1 update meeting	1.8			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Review of warranty reserve documentation	0.6			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Discussion of Account Reconciliation review with M. McWhorter and O. Saimoua	0.7			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Discussion with O. Saimoua regarding FSCP	0.7			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	LCM reserve process discussion with A. Krabill, J. Henning, and R. Vang.	1.1			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Supervision/review of inventory walkthrough procedures	1.8			A1
Boehm	Michael J.	MJB	Manager	4/26/2006	Tooling process discussions with J. Henning & A. Krabill	1.9			A1
Boston	Jason C.	JCB	Staff	4/26/2006	Meeting with purchasing to check the status of the purchasing requests	0.7			A1
Boston	Jason C.	JCB	Staff	4/26/2006	Meeting with inventory analyst to discuss open items.	1.0			A1
Boston	Jason C.	JCB	Staff	4/26/2006	Meeting with payroll to discuss open items	1.3			A1
Boston	Jason C.	JCB	Staff	4/26/2006	Meeting with AR to discuss open items	1.5			A1
Boston	Jason C.	JCB	Staff	4/26/2006	Walkthrough Documentation of the payroll process.	3.5			A1
Ellis	Timothy A.	TAE	Senior	4/26/2006	Work on determining the nature of program changes for substantive testing procedures.	1.2			A1
Ford	David Hampton	DHF	Staff	4/26/2006	Worked on collecting information, working with client and documenting fixed asset walkthrough.	2.3			A1
Ford	David Hampton	DHF	Staff	4/26/2006	Worked on collecting information, working with client and documenting warranty walkthrough.	6.3			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2006	Meeting with J. Brooks (AFD) regarding E&C Q1 status.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2006	Agenda preparation for team status update.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2006	Prep for AFD meeting with J. Brooks.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2006	Review of Walkthrough narratives, COTs and management process documentation for E&C.	5.4			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2006	Status conference call with R. Jobe	1.4			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2006	Review walkthrough and quarterly review status with E&C team	2.1			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2006	Preparation of materials for status call with J. Sheehan, J Williams, et. al.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2006	Status conf. call with Sheehan, J. Williams, et. al	1.8			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Discussion with N. Miller regarding meeting with S. Reinhart to discuss fluctuations	0.2			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Updated relational analytic analysis with Hyperion data received from H. Bramer and D. Fonce	0.5			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Met with H. Bramer and D. Fonce to get data from Hyperion for our quarterly relational analytic analysis	0.6			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Began entering fluctuation explanations for the income statement	0.9			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Met with S. Reinhart to discuss I/S & B/S fluctuations	1.4			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Prepare e-mail to S. Reinhart, OAS Manager, to get answers for controls 5.1.1-2 and 5.1.1-3	0.1			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Met with G. Naylor to discuss related party a/r reconciliations	0.2			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Met with N. Miller to discuss who to talk to for controls 5.4.5-1, 5.1.1-1, and 5.1.1-1, and how to document related party reconciliations performed at ACS and DARC	0.2			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Met with T. Koshock, Internal Control, to discuss account reconciliation status tracking	0.6			A1
Horner	Kevin John	KJH	Staff	4/26/2006	Tied out documentation received from T. Koshock for the financial statement close process walkthrough	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/26/2006	Updated Financial Statement close process walkthrough template with information obtained throughout the day	2.6			A1
Kearns	Matthew R.	MRK	Senior	4/26/2006	Time incurred meeting with client Andrea, discussing open items for Q1	1.2			A1
Kearns	Matthew R.	MRK	Senior	4/26/2006	Time incurred working on Q1 review	6.8			A1
Miller	Nicholas S.	NSM	Manager	4/26/2006	Review of Packard AR reserve workpapers.	2.6			A1
Pacella	Shannon M.	SMP	Manager	4/26/2006	Call with Delphi Network team to discuss timing to conduct walkthrough procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/26/2006	Discussion with Sr. Manager re: Delphi strategy for testing application controls including reports and interfaces	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/26/2006	Discuss Packard testing timing and resourcing given change in timing	1.5			A1
Pacella	Shannon M.	SMP	Manager	4/26/2006	Develop testing phase assistance for International teams	3.4			A1
Ranney	Amber C.	ACR	Senior	4/26/2006	Corporate Walkthroughs-reviewing different processes i AWS and deciding which have completed controls associated so the staff can populate the walkthrough templates.	0.5			A1
Ranney	Amber C.	ACR	Senior	4/26/2006	Corporate Walkthroughs-Adding processes, risks and controls to AWS for additional processes identified (UAW training fund, warranty reserves, workers' compensation)	3.1			A1
Ranney	Amber C.	ACR	Senior	4/26/2006	Planning - Consolidated-Organizing planning workpapers into the correct files.	0.6			A1
Ranney	Amber C.	ACR	Senior	4/26/2006	Quarterly Review-formatting and printing balance sheet and income statement analytics prepared by the client at the Hyperion level for Q1.	0.8			A1
Ranney	Amber C.	ACR	Senior	4/26/2006	Quarterly Review-requesting and discussing the Headquarter's trial balance at the DGL vs. Hyperion level with client (J. Nolan) and gaining an understanding if the different levels of detail.	1.0			A1
Ranney	Amber C.	ACR	Senior	4/26/2006	T&I Quarterly review-discussing our quarterly testing approach with the audit team regarding the Customer-owned tooling balance, and providing client with testing selections.	2.0			A1

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Rothmund	Mario Valentin	MVR	Staff	4/26/2006	Clarification on the Open Items List with G. Anderson	0.3			A1
Rothmund	Mario Valentin	MVR	Staff	4/26/2006	Met with M. Majewski to go over the request for the Fixed Asset cycle and tooling issues	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/26/2006	Worked on the Payroll request with Corporate D. Pattyes	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/26/2006	Finalized the Financial Statement Close Process	3.9			A1
Saimoua	Omar Issam	OIS	Staff	4/26/2006	Met with the HR/Payroll department to discuss some of the related controls	1.1			A1
Saimoua	Omar Issam	OIS	Staff	4/26/2006	Met with M. McWhorter and discussed some issues related to the accounts reconciliation issue	1.2			A1
Saimoua	Omar Issam	OIS	Staff	4/26/2006	Met with L. Weaver to discuss the Salary payroll process	1.8			A1
Saimoua	Omar Issam	OIS	Staff	4/26/2006	Met with M. Sandars and discussed the account reconciliation process and obtained supporting documents	3.4			A1
Saimoua	Omar Issam	OIS	Staff	4/26/2006	Followed through on open items related to the warranty walk through and documented my understanding	3.6			A1
Sheckell	Steven F.	SFS	Partner	4/26/2006	Internal audit planning meeting	1.2			A1
Sheckell	Steven F.	SFS	Partner	4/26/2006	Research various 1st quarter issues	1.3			A1
Sheckell	Steven F.	SFS	Partner	4/26/2006	Review audit planning	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/26/2006	Review first quarter issues with Sheehan, Williams and Kihn	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2006	Updated Q1 relational analysis workpaper"	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2006	Updated fixed assets, revenue, ar analytics in summary of issues.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2006	Updated inventory workpapers by documenting consigned inventory recon.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2006	Updated warranty accrual workpapers.	1.6			A1
Simpson	Jamie	JS	Senior Manager	4/26/2006	Research various acct matters related to Delphi.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/26/2006	Review of Factiva's and bankruptcy news related to Delphi matters.	1.6			A1
Simpson	Jamie	JS	Senior Manager	4/26/2006	Meeting with J. Sheehan, J. Williams and S. Kihn regarding Q1 and 2005 status.	2.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	4/26/2006	Meeting with B. Thelan and CAS managers to discuss audit integration.	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/26/2006	Review of accounting memos prepared by Delphi for Q1.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/26/2006	Discussion with A. Ranney regarding tooling testing at T&I.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/26/2006	Discussion with S. Pacella regarding non-std JEs and SAP PN2.	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	4/26/2006	Meeting with S. Pacella to discuss sample sizes, PN2 inclusion in scope, and application controls	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	4/26/2006	Review and analysis of 2005 scope for understanding of application significance and mapping for 2006	2.2			A1
Vang	Reona Lor	RLV	Senior	4/26/2006	Discussion around Income Statement reconciliation between SAP and Hyperion with various personnel, S. Comerford and P. Amundson.	1.4			A1
Vang	Reona Lor	RLV	Senior	4/26/2006	Discussion around Quarterly Inventory Reserves, i.e. LCM Calculation and Inventory Shrinkage, and Inventory Capitalization Adjustment.	2.8			A1
Vang	Reona Lor	RLV	Senior	4/26/2006	Documentation of Inventory Costing and E&O reserve walkthrough.	2.8			A1
Vang	Reona Lor	RLV	Senior	4/26/2006	Discussion around scrapped/rework items, E&O indirect materials with DA64 Plant, and E&O adjustments.	3.6			A1
Wardrope	Peter J.	PJW	Senior	4/26/2006	Preparation of tiered testing templates for testing phase.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Correspondence with J. Croff regarding Delphi Fee Presentation.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Review incoming emails regarding Delphi Staffing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Preparation of email to Managers regarding Divisional Budgets; correspondence with J. Simpson accordingly.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Correspondence with J. Simpson and M. Hatzfeld regarding Divisional Budgets.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Various updates to budget to actual analysis per discussion with J. Simpson and M. Hatzfeld on Divisional Budgets.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Revise Asia E&Y contact list per J. Simpson; forward to D. Kolano accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Preparation of expense mailer package for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Correspondence with J. Simpson and S. Jackson regarding e-room; forward Europe locations listing accordingly.	0.5			A1
Asher	Kevin F.	KFA	Partner	4/27/2006	Review of Q1 accounting issues	3.8			A1
Avila-Villegas	Vanessa	VAV	Senior	4/27/2006	Discussion with L. Jones for E&O inventory reserve walk-through for Packard.	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	4/27/2006	Discussion with P. Palovich for E&O inventory reserve walk-through for Packard.	1.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/27/2006	Perform inventory reserve walk-through for Packard.	1.5			A1
Avila-Villegas	Vanessa	VAV	Senior	4/27/2006	Discussion with L. Jones for legal inventory reserve walk-through for Packard.	1.8			A1
Avila-Villegas	Vanessa	VAV	Senior	4/27/2006	Perform legal reserve walk-through for Packard.	2.2			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Discussed disaggregated revenue data with A. Krabill, M. Wilkes, and C. Fenton	0.4			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Discussed approach to analytical procedures with J. Henning & A. Krabill	0.8			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Revisions to Audit Strategies Memorandum	0.8			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Revision of Summary Issues Matrix for E&S and review of document with J. Henning & A. Krabill	1.1			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Discussions with J. Henning & A. Krabill regarding significant reserves @ E&S.	1.4			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Discussion with J. Henning & A. Krabill regarding EITF 99-5, tooling, and ER&D accounting at E&S division.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/27/2006	Met with C. Lebeau to obtain spend-by-month information on ER&D projects	0.4			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Met with R. Hofmann to discuss LCM reserve	0.4			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Review of PP&E walkthrough documentation	0.6			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Review of E&O/LCM reserve documentation with R. Vang	1.2			A1
Boehm	Michael J.	MJB	Manager	4/27/2006	Drafted correspondence to audit team regarding divisional issues tracker	0.2			A1
Boston	Jason C.	JCB	Staff	4/27/2006	Meeting with PCL to discuss and document open items	1.5			A1
Boston	Jason C.	JCB	Staff	4/27/2006	Documenting inventory management walkthrough	2.3			A1
Boston	Jason C.	JCB	Staff	4/27/2006	Working on the completion of Sales/AR walkthrough	4.2			A1
Ford	David Hampton	DHF	Staff	4/27/2006	Worked on collecting information with client regarding fixed asset walkthrough.	0.8			A1
Ford	David Hampton	DHF	Staff	4/27/2006	Documenting fixed asset walkthrough accordingly.	2.6			A1
Ford	David Hampton	DHF	Staff	4/27/2006	Worked on collecting information with client regarding warranty walkthrough.	1.2			A1
Ford	David Hampton	DHF	Staff	4/27/2006	Documenting warranty walkthrough accordingly.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2006	Review of quarterly financial statements.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2006	CAAT program development for AR data files.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2006	TSRS meetings to discuss app's control testing strategy.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2006	Strategy development for overall Scope Memo for 2006 Delphi Corporation audit.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2006	Internal audit report review.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	4/27/2006	Review quarterly Analytics	1.6			A1
Henning	Jeffrey M.	JMH	Partner	4/27/2006	Discussions with R. Hoffman re: Engineering costs	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/27/2006	Review walkthru results with E&S Team for judgmental areas	5.7			A1
Horner	Kevin John	KJH	Staff	4/27/2006	Discussion with S. Reinhart about explanations she received to try to explain income statement fluctuations	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/27/2006	Updated fluctuation analysis document with responses received from S. Reinhart	0.3			A1
Horner	Kevin John	KJH	Staff	4/27/2006	Met with S. Reinhart, OAS Manager, to get copies of SOPA documentation	0.6			A1
Horner	Kevin John	KJH	Staff	4/27/2006	Finished first pass through for income statement fluctuations for our quarter review	0.9			A1
Horner	Kevin John	KJH	Staff	4/27/2006	Prepare copies of SOPA documentation for our records and tied to S. Reinhart's SOPA schedule.	0.9			A1
Horner	Kevin John	KJH	Staff	4/27/2006	Updated FSC walkthrough process with documentation received from S. Reinhart	1.4			A1
Horner	Kevin John	KJH	Staff	4/27/2006	Updated U.S. Inventory spreadsheet with data for finished good balances for plants in Mexico received from J. Yuhaz	3.0			A1
Horner	Kevin John	KJH	Staff	4/27/2006	Faxed SOPA items for T&I to J. Simpson.	0.2			A1
Huffman	Derek T.	DTH	Senior	4/27/2006	Discussion with P. Long regarding non-standard journal entry analysis procedures	0.9			A1
Huffman	Derek T.	DTH	Senior	4/27/2006	Review of non-standard journal entry analysis scripts and procedures	1.4			A1
Kearns	Matthew R.	MRK	Senior	4/27/2006	Time incurred meeting with Manager and Sr. Manager to discuss timing of audit next week, ASM items as well as other general items	1.1			A1
Martell	Michael A.	MAM	Principle	4/27/2006	Preparation of scoping and planning meeting documents.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/27/2006	Review of the Packard 2005 SOPA items.	0.7			A1
Miller	Nicholas S.	NSM	Manager	4/27/2006	Meeting with J. Howry to discuss the tooling amortization process.	1.3			A1
Miller	Nicholas S.	NSM	Manager	4/27/2006	Documentation of the tooling walkthrough.	2.4			A1
Miller	Nicholas S.	NSM	Manager	4/27/2006	Review of the fixed asset walkthrough.	2.5			A1
Miller	Nicholas S.	NSM	Manager	4/27/2006	Review of the financial statement close walkthrough.	2.7			A1
Pacella	Shannon M.	SMP	Manager	4/27/2006	Prepare for meeting with audit services re: non standard journal entry analysis and debrief on next steps after meeting	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/27/2006	Meeting Audit Services to discuss non standard journal entry analysis	1.1			A1
Pacella	Shannon M.	SMP	Manager	4/27/2006	Discuss Packard testing timing and substantive testing approach based on client information re: change control.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/27/2006	Work on reliance strategy and testing instructions for international locations	2.1			A1
Pagac	Matthew M.	MMP	Manager	4/27/2006	Supervision & review of walkthroughs at E&C	3.4			A1
Pagac	Matthew M.	MMP	Manager	4/27/2006	Preparation of Scope memo	3.6			A1
Peterson	Christopher A.	CAP	Manager	4/27/2006	Review program change walkthrough (SAP ITGC).	3.4			A1
Ranney	Amber C.	ACR	Senior	4/27/2006	Corporate Walkthroughs-Walking through the process o accruing for the Union training funds with the client (K. Jones), and discussing documentation of the process with the staff.	2.3			A1
Ranney	Amber C.	ACR	Senior	4/27/2006	Planning - Consolidated-adding controls in AWS for the Tooling process and the Customer Commercial Pricing process.	3.9			A1
Ranney	Amber C.	ACR	Senior	4/27/2006	Quarterly Review-Organizing files in preparation of the Q1 review and filing workpapers related to the first quarter.	0.4			A1
Ranney	Amber C.	ACR	Senior	4/27/2006	Requesting a corporate trial balance for Q1 from J. Nolan and discussing different trial balance levels of detail.	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	4/27/2006	Spoke to B. Schulze/G. Anderson to clarify items on the PBC list	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	4/27/2006	Prepared and updated an open Item list for the client	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/27/2006	Drafted the EO reserve walkthrough	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	4/27/2006	Drafted and finalized the AR Reserve walkthrough	5.8			A1
Saimoua	Omar Issam	OIS	Staff	4/27/2006	Documented all the summary of divisional issues	1.3			A1
Saimoua	Omar Issam	OIS	Staff	4/27/2006	Documented our understanding of controls related to the Payroll Process	1.9			A1
Saimoua	Omar Issam	OIS	Staff	4/27/2006	Documented our understanding of controls related to the Fixed Assets Process	2.5			A1
Saimoua	Omar Issam	OIS	Staff	4/27/2006	Documented our understanding of controls related to the Financial Statement Close Process.	4.6			A1
Sheckell	Steven F.	SFS	Partner	4/27/2006	Review planning materials	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2006	Prepared a Key Meeting log for AWS.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2006	Prepared Q1 Folders for Corporate	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	4/27/2006	Met with client to discuss training fund accruals.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2006	Met with client to discuss trial balance in terms of level of detail and make documentation request.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2006	Printed all 8-k's for the year ensuring existing ones were complete and prepared an 8-K log for AWS accordingly.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2006	Reviewed Training Fund accrual documentation provided and began documenting and preparing follow-up questions	2.1			A1
Simpson	Jamie	JS	Senior Manager	4/27/2006	Discussion with A. Ranney regarding Minority Interest walkthrough.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/27/2006	Discussion with M. Hatzfeld regarding budget analysis.	2.4			A1
Simpson	Jamie	JS	Senior Manager	4/27/2006	Discussion with S. Jackson on the e-room tool for Delphi.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/27/2006	Review of International Q1 SRM's.	2.1			A1
Simpson	Jamie	JS	Senior Manager	4/27/2006	Discussion with S. VanDyke regarding acct policies.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/27/2006	Review of Delphi bankruptcy news.	0.8			A1
Simpson	Jamie	JS	Senior Manager	4/27/2006	Discussion with N. Miller regarding T&I Q1 issues.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/27/2006	Preparation for TSRS update meeting including discussions with S. Pacella / M. Martell and documentation preparation	0.7			A1
Vang	Reona Lor	RLV	Senior	4/27/2006	Discussion around the inventory shipped on consignmen basis with Central Order Processing Group and consigned inventory reconciliation with D. Johnson.	2.4			A1
Vang	Reona Lor	RLV	Senior	4/27/2006	Discussion around E&O Productive Material and Service MDL process.	2.6			A1
Vang	Reona Lor	RLV	Senior	4/27/2006	Documentation of Inventory Workpapers.	3.2			A1
Wardrope	Peter J.	PJW	Senior	4/27/2006	Preparation of tiered testing templates for testing phase.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Correspondence with E.R. Simpson regarding Delphi Staffing.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Continue coding time detail by activity code for budget analysis.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Correspondence with J. Henning, K. Asher and J. Simpson regarding coordination of Catalyst Independence call.	0.2			A1
Asher	Kevin F.	KFA	Partner	4/28/2006	Discussion with team regarding audit planning.	1.6			A1
Asher	Kevin F.	KFA	Partner	4/28/2006	Meeting with TSRS on status of the Q1 and planning work and findings	3.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/28/2006	Travel time - Trip from Warren, OH - return from Packard visit (walk-throughs)	3.9			A1
Avila-Villegas	Vanessa	VAV	Senior	4/28/2006	Perform inventory reserve walk-through for Packard.	3.4			A1
Avila-Villegas	Vanessa	VAV	Senior	4/28/2006	Follow-up questions with L. Jones for E&O inventory reserve walk-through for Packard.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Met with A. Jackson to discuss strike bank build up and analytical review procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Travel time from Kokomo, IN for E&S quarterly review.	3.5			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Review of PP&E walkthrough update and discussions with O. Saimoua regarding CWIP reconciliation process	0.7			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Cleared Payroll walkthrough open items	0.8			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Review of FSCP walkthrough documentation	1.1			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Review of E&S inventory/inventory reserve walkthrough documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Discussions with R. Vang regarding E&S inventory walkthrough documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	4/28/2006	Revision of divisional issue tracker	0.8			A1
Boston	Jason C.	JCB	Staff	4/28/2006	Meeting with G. Halleck concerning open items list concerning the finance department.	0.6			A1
Boston	Jason C.	JCB	Staff	4/28/2006	Meeting with Finance and Purchasing and filling out Purchasing Segregation of Duties Template.	1.5			A1
Boston	Jason C.	JCB	Staff	4/28/2006	Meeting with PCL and filling out Segregation of Duties Template.	1.5			A1
Boston	Jason C.	JCB	Staff	4/28/2006	Documenting payroll walkthrough documentation.	3.4			A1
Cash	Kevin L.	KLC	Partner	4/28/2006	IT planning update with engagement team.	1.5			A1

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Ellis	Timothy A.	TAE	Senior	4/28/2006	Detailed review of review notes for the Delphi-EDS NEOSC assessment	0.8			A1
Ford	David Hampton	DHF	Staff	4/28/2006	Travel from Warren, OH for Delphi-Packard.	3.8			A1
Ford	David Hampton	DHF	Staff	4/28/2006	Worked on collecting information, working with client and documenting warranty walkthrough.	3.6			A1
Henning	Jeffrey M.	JMH	Partner	4/28/2006	Conf. call with E&S team re: Engineering	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/28/2006	Call with R. Jobe re: engineering	0.5			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Travel time from Warren, OH after working on Delphi-Packard.	3.3			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Talked with V. Avila regarding who to obtain inventory reserve balances from.	0.1			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Prepare open items listing per request of N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Discussion with N. Miller to review his review notes on the FSC walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Discussion with V. Avila to discuss controls in the A/R and Revenue walkthrough that I covered in the FSC walkthrough	0.3			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Met with I. Smith, DGL Analyst, to get screenshots to verify DGL does not allow duplicate journal vouchers	0.4			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Updated financial statement close process walkthrough template with documentation received from clearing review comments	0.8			A1
Horner	Kevin John	KJH	Staff	4/28/2006	Cleared N. Miller's review notes relating to the Financial Statement Close process walkthrough	2.6			A1
Huffman	Derek T.	DTH	Senior	4/28/2006	Discussion of walkthrough review with C. Peterson	1.4			A1
Izzo	Tamara H.	THI	Partner	4/28/2006	IT planning update with engagement team	2.2			A1
Kearns	Matthew R.	MRK	Senior	4/28/2006	Time incurred working on Q1 review	2.9			A1
Kearns	Matthew R.	MRK	Senior	4/28/2006	Time incurred reviewing walkthrough prepared by staff reviews included Reserve and Warranty	4.0			A1
Martell	Michael A.	MAM	Principle	4/28/2006	Prepare Scoping and planning meeting documents.	3.2			A1
Miller	Nicholas S.	NSM	Manager	4/28/2006	Travel from Warren, OH while returning from Packard audit.	3.2			A1
Miller	Nicholas S.	NSM	Manager	4/28/2006	Review of the budget-to-actuals for Q1.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/28/2006	Compilation of status update. Meeting to discuss with C. Zerull.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/28/2006	Review of the Packard Q1 fluctuations.	2.2			A1
Miller	Nicholas S.	NSM	Manager	4/28/2006	Compiling and reviewing information on the inventory balances by plants in order to properly schedule inventory observations.	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/28/2006	Develop international testing procedures	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/28/2006	Discuss International team Q1 results, Non standard JE status, updates to Catalyst memo	2.2			A1
Pacella	Shannon M.	SMP	Manager	4/28/2006	TSRS Update meeting with Core	2.9			A1
Peterson	Christopher A.	CAP	Manager	4/28/2006	Discuss review notes (SAP ITGC) with D. Huffman.	1.6			A1
Peterson	Christopher A.	CAP	Manager	4/28/2006	Review SAP ITGC walkthrough.	2.6			A1
Ranney	Amber C.	ACR	Senior	4/28/2006	Corporate Walkthroughs-filing Delphi narratives in appropriate workpaper files.	1.3			A1
Ranney	Amber C.	ACR	Senior	4/28/2006	Corporate Walkthroughs-reviewing the support for the minority interest process provided by the client - walking the staff through the process and developing additional questions for the client.	1.5			A1
Ranney	Amber C.	ACR	Senior	4/28/2006	Corporate Walkthroughs-Meeting with the client (J. Sanford) to go over questions related to the Minority Interest Calculation process, and discussing our conversation with the audit team.	1.7			A1
Ranney	Amber C.	ACR	Senior	4/28/2006	Planning - Consolidating-making updates to the UBT.	0.7			A1
Ranney	Amber C.	ACR	Senior	4/28/2006	Quarterly Review-Setting up a comparative trial balance for the Corporate ledger.	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	4/28/2006	Drafted the Inventory Costing Walkthrough.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	4/28/2006	Finished the E&O Reserve Walkthrough.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	4/28/2006	Travel from Kokomo, IN for Q1 procedures.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	4/28/2006	Documented controls related to the fixed assets process.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	4/28/2006	Cleared points and followed on some documents for the payroll walkthrough	2.1			A1
Saimoua	Omar Issam	OIS	Staff	4/28/2006	Performed relational analysis and variance analysis on income statement and balance sheet accounts.	3.2			A1

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Sheckell	Steven F.	SFS	Partner	4/28/2006	Meeting with K. Asher, J. Simpson, T. Izzo, K. Cash, M. Martell, A. Tanner and S Pacella regarding TSRS update.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Added items to the Key Meetings log.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Added controls to the Minority Interest template.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Discussed Minority Interest adjustment with EY team member.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Inserted changes to the UBT	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Performed recalc on Minority Interest spreadsheet.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Documented IUE training fund.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Met with client to discuss Calculation of Minority Interest Liability with client.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Added controls to walkthrough templates in AWS.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Met with Corporate Accounting Manager to discuss warranty accrual process.	1.5			A1
Simpson	Jamie	JS	Senior Manager	4/28/2006	Discussion with A. Ranney regarding corporate walkthroughs.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/28/2006	Review of international Q1 deliverables.	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/28/2006	Discussion with S. Pacella regarding international TSRS deliverables.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/28/2006	Participation in TSRS Q1 status meeting.	2.2			A1
Tanner	Andrew J.	AJT	Senior Manager	4/28/2006	Preparation for TSRS update meeting; prep with M. Martell and S. Pacella	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	4/28/2006	Meeting with K. Asher, J. Simpson, S. Sheckell, T. Izzo, K. Cash, M. Martell, and S Pacella to provide TSRS update. Topics included: Scope, Budget, Prelim Evals, Testing Strategy, and many other tactical items	1.8			A1
Vang	Reona Lor	RLV	Senior	4/28/2006	Discussion with Marietta and Brian regarding E&O Reserve.	0.6			A1
Vang	Reona Lor	RLV	Senior	4/28/2006	Discussion with J. Lipinski and D. Morgan regarding E&O indirect materials.	1.3			A1
Vang	Reona Lor	RLV	Senior	4/28/2006	Documentation of Consigned Inventory Reconciliation workpapers and follow-up questions addressed to D. John, MCA.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	4/28/2006	Travel from Kokomo, IN for Q1 procedures.	4.1			A1
A1 Project Total:						2,489.5		\$0	
Accounting Assistance - A2									
Bankruptcy (March)									
Sheckell	Steven F.	SFS	Partner	2/23/2006	Research bankruptcy accounting issues and discuss with S. Kihn	2.4	\$525	\$1,260	A2
Simpson	Jamie	JS	Senior Manager	2/23/2006	Conf. call with S. Kihn to discuss debt issuance costs.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	2/23/2006	Meeting with S. Sheckell and S. Kihn to discuss debt issuance costs and secured debt classification.	1.2	\$425	\$510	A2
Simpson	Jamie	JS	Senior Manager	2/28/2006	Preparation of summary comparing acct treatment of debt issuance costs for companies in Ch. 11.	1.8	\$425	\$765	A2
Simpson	Jamie	JS	Senior Manager	3/3/2006	Discussion with S. Sheckell regarding debt issuance cost treatment	0.5	\$425	\$213	A2
Rogers	Peter Scott	PSR	Partner	3/7/2006	Discussed the application of SOP 90-7 re: reporting the effects of bankruptcy proceedings with M. Fitzpatrick.	1.5	\$750	\$1,125	A2
Fitzpatrick	Michael J.	MJF	Partner	3/8/2006	Research bankruptcy accounting for debt issuance costs.	1.5	\$750	\$1,125	A2
Sheckell	Steven F.	SFS	Partner	3/8/2006	Research bankruptcy accounting issues	0.7	\$525	\$368	A2
Simpson	Jamie	JS	Senior Manager	3/8/2006	Discussion with S. Sheckell on debt issuance costs.	0.3	\$425	\$128	A2
Asher	Kevin F.	KFA	Partner	3/13/2006	Research on accounting for debt issuance cost in Ch. 11 and classification of liabilities subject to compromise	3.1	\$700	\$2,170	A2
Sheckell	Steven F.	SFS	Partner	3/20/2006	Mtg with A. Brazier regarding derivatives and FAS 143/FIN 47.	1.5	\$525	\$788	A2
Simpson	Jamie	JS	Senior Manager	3/20/2006	Mtg with A. Brazier regarding derivatives and FAS 143/FIN 47.	1.5	\$425	\$638	A2
A2 March Bankruptcy Project Total:						16.4		\$9,258	
Catalyst (March)									
Sheckell	Steven F.	SFS	Partner	3/31/2006	Planning for audit of Catalyst business	2.0	\$525	\$1,050	A2
A2 March Catalyst Project Total:						2.0		\$1,050	
Furukawa (March)									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/23/2006	Furukawa - Time spent reviewing the small business approach to determine the extent of procedures required for the Furukawa audit.	0.4	\$300	\$120	A2
Horner	Kevin John	KJH	Staff	3/24/2006	Furukawa - Received binder from J. Senary, Finance Manager, containing documentation they have on Delphi Packard's joint venture with Furukawa Electric; downloaded the trial balance from the cd we received accordingly.	0.2	\$125	\$25	A2
Horner	Kevin John	KJH	Staff	3/28/2006	Furukawa - Reviewed binder received regarding the Delphi Furukawa Wiring Systems: included joint venture agreement, trial balance, bank statement	2.4	\$125	\$300	A2
Horner	Kevin John	KJH	Staff	3/29/2006	Furukawa - Updated small business reporting package documentation with information obtained about the Delphi Furukawa Wiring LLC Joint Venture	6.0	\$125	\$750	A2
Miller	Nicholas S.	NSM	Manager	3/29/2006	Furukawa - Discussion of JV audit for Furukawa.	0.2	\$300	\$60	A2
A2 March Furukawa Project Total:						9.2		\$1,255	
A2 March Project Total:						27.6		\$11,563	
Bankruptcy (April)									
Asher	Kevin F.	KFA	Partner	4/4/2006	Research on debt issuance and debt classification matter for bankruptcy.	2.3	\$700	\$1,610	A2
Sheckell	Steven F.	SFS	Partner	4/5/2006	Research and discuss liabilities subject to compromise classification in financial statements with S. Kihn	2.5	\$525	\$1,313	A2
Sheckell	Steven F.	SFS	Partner	4/12/2006	Research various bankruptcy accounting issues for Q1 Delphi	1.2	\$525	\$630	A2
Asher	Kevin F.	KFA	Partner	4/27/2006	Review of bankruptcy accounting related matters	2.2	\$700	\$1,540	A2
A2 April Bankruptcy Project Total:						8.2		\$5,093	
Corporate (April)									
Furlan	Ritu	RF	Senior Manager	4/3/2006	Discussion with A. Krabill regarding FIN 46 questions.	0.8	\$425	\$340	A2
Furlan	Ritu	RF	Senior Manager	4/10/2006	FIN 46 consultation with A. Krabill.	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 April Corporate Project Total:						1.4		\$595	
Catalyst (April)									
Fitzpatrick	Michael J.	MJF	Partner	4/5/2006	Discussions with audit team regarding Catalyst Independence.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	4/5/2006	Planning for Catalyst business audit	1.2	\$525	\$630	A2
Simpson	Jamie	JS	Senior Manager	4/5/2006	Discussion with S. Sheckell and M. Martin on independence issues for Catalyst.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	4/5/2006	Preparation of independence summary for Catalyst audit.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/6/2006	PCAOB and AICPA independence rules research in preparation of drafting ISM memo for Catalyst audit	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/6/2006	Draft ISM memo related to catalyst.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/6/2006	Review of Catalyst Offering Memorandum for purposes of developing understanding of Catalyst business	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/6/2006	Work on Catalyst audit fee estimate.	1.1	\$425	\$468	A2
Pagac	Matthew M.	MMP	Manager	4/6/2006	Review and discussion on legal entities for Catalyst	1.6	\$375	\$600	A2
Sheckell	Steven F.	SFS	Partner	4/6/2006	Review independence issues related to Catalyst business carve out audit	1.6	\$525	\$840	A2
Simpson	Jamie	JS	Senior Manager	4/6/2006	Time spent updating independence summary for Catalyst.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/7/2006	Fee estimate preparation for catalyst business audit.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	4/7/2006	Meeting with M&A team re: Catalyst business	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	4/7/2006	Review of independence considerations - E&C carve out	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	4/7/2006	Prepare for and discuss Catalyst business carve out audits with company	1.5	\$525	\$788	A2
Simpson	Jamie	JS	Senior Manager	4/10/2006	Discussion with S. Sheckell regarding Catalyst independence memo.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	4/10/2006	Time spent preparing/updating independence memo for Catalyst audit.	3.1	\$425	\$1,318	A2
Asher	Kevin F.	KFA	Partner	4/11/2006	Catalyst - Review of carve out audit requirements	1.9	\$700	\$1,330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	4/11/2006	Review independence memo re: Catalyst	1.2	\$525	\$630	A2
Sheckell	Steven F.	SFS	Partner	4/11/2006	Catalyst carve out planning	1.7	\$525	\$893	A2
Simpson	Jamie	JS	Senior Manager	4/11/2006	Preparation of email to Australia regarding secretarial services.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	4/11/2006	Preparation of audit program covering AICPA independence procedures.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2006	Catalyst carve-out audit scoping and independence.	3.3	\$425	\$1,403	A2
Sheckell	Steven F.	SFS	Partner	4/12/2006	Catalyst carve out planning	1.0	\$525	\$525	A2
Fitzpatrick	Michael J.	MJF	Partner	4/13/2006	Discussions with Henning/Sheckell regarding Catalyst Independence	0.9	\$750	\$675	A2
Henning	Jeffrey M.	JMH	Partner	4/13/2006	Discussion with M. Fitzpatrick and S. Sheckell re: catalyst	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	4/13/2006	Audit planning for Catalyst carve out	1.3	\$525	\$683	A2
Pagac	Matthew M.	MMP	Manager	4/19/2006	Independence review for Delphi Catalyst	1.8	\$375	\$675	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2006	Catalyst business Offering Memorandum review.	4.5	\$425	\$1,913	A2
Henning	Jeffrey M.	JMH	Partner	4/20/2006	Call with EY Australia re: Catalyst	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	4/20/2006	Conf. call with M. Martin re: catalyst business independence and updates to memo	2.4	\$525	\$1,260	A2
Simpson	Jamie	JS	Senior Manager	4/20/2006	Documentation of independence confirmation procedure for Catalyst.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with J. Henning regarding independence issues for Catalyst.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with J. Henning regarding Catalyst independence memo.	1.8	\$425	\$765	A2
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with M. Walsh regarding Australia secretarial services.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	4/20/2006	Preparation of emails to Luxembourg regarding 2005 services performed for Delphi.	1.0	\$425	\$425	A2
Pagac	Matthew M.	MMP	Manager	4/21/2006	Creation of independence support for prior year engagement activities relating to Global Services provided to Delphi Catalyst	2.2	\$375	\$825	A2
Fitzpatrick	Michael J.	MJF	Partner	4/24/2006	Catalyst independence discussion	1.1	\$750	\$825	A2
Henning	Jeffrey M.	JMH	Partner	4/24/2006	Update Catalyst independence memo	0.9	\$525	\$473	A2
Pagac	Matthew M.	MMP	Manager	4/24/2006	Catalyst Independence Memo	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	4/25/2006	Meeting with C. Arkwright re: Catalyst	0.4	\$375	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	4/25/2006	Follow up communication to E&Y Luxembourg regarding services performed in '05 for independence review.	0.2	\$425	\$85	A2
Henning	Jeffrey M.	JMH	Partner	4/26/2006	Discussion with M. Martin re: Catalyst independence	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	4/26/2006	Conf. calls with Jamie and Andy re: Catalyst independence memo	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	4/26/2006	Review of revisions to Catalyst Independence memo	1.1	\$525	\$578	A2
Simpson	Jamie	JS	Senior Manager	4/26/2006	Discussion with J. Henning re: Catalyst independence memo	1.3	\$425	\$553	A2
Simpson	Jamie	JS	Senior Manager	4/26/2006	Time spent updating Catalyst independence memo.	1.6	\$425	\$680	A2
Fitzpatrick	Michael J.	MJF	Partner	4/27/2006	Review of Catalyst Independence memo	1.9	\$750	\$1,425	A2
Simpson	Jamie	JS	Senior Manager	4/27/2006	Discussion with M. Fitzpatrick on Catalyst independence	0.2	\$425	\$85	A2
Simpson	Jamie	JS	Senior Manager	4/27/2006	Discussion with M. Martin on Catalyst independence.	0.2	\$425	\$85	A2
Simpson	Jamie	JS	Senior Manager	4/27/2006	Time spent updating Catalyst independence memo.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/28/2006	Catalyst carve-out audit budget development.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/28/2006	Staffing development for Catalyst carve-out audit.	1.2	\$425	\$510	A2
Henning	Jeffrey M.	JMH	Partner	4/28/2006	Call with A. Tanner re: Catalyst	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	4/28/2006	Conf. call with Jamie and Kevin re: Catalyst.	0.8	\$525	\$420	A2
Simpson	Jamie	JS	Senior Manager	4/28/2006	Time modifying Catalyst independence memo.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	4/28/2006	Discussion with K. Asher regarding Catalyst Independence memo	1.2	\$425	\$510	A2
A2 April Catalyst Project Total:						69.4		\$33,063	
Saginaw Carve-Out Audit (April)									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2006	Saginaw carve-out audit budget development.	1.9	\$425	\$808	A2
A2 April Saginaw Carve-Out Project Total:						1.9		\$808	
A2 April Project Total:						80.9		\$39,558	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
						A2 Project Total:	108.5	\$51,120	
Tax (March)									
Blank	Jacob M.	JMB	Partner	1/4/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	3.0	\$750	\$2,250	A3
Ericson	Mary C.	MCE	Senior	1/4/2006	Meeting with client and attorneys to discuss Sec. 382 analysis and prepare for hearing.	3.0	\$400	\$1,200	A3
Ericson	Mary C.	MCE	Senior	1/4/2006	Travel time to meeting in NYC with Skadden and client to discuss 382 analysis and hearing.	4.0	\$400	\$1,600	A3
Kettlewell	Scot	SK	Senior Manager	1/4/2006	Call with S. Sheckell to discuss Luxembourg project	0.2	\$550	\$110	A3
Ward	Richard D.	RDW	Principal	1/4/2006	Travel from Atlanta to New York for 382	2.1	\$660	\$1,386	A3
Ward	Richard D.	RDW	Principal	1/4/2006	Time in New York to visit with Skadden and J. Whitson	5.9	\$660	\$3,894	A3
Ericson	Mary C.	MCE	Senior	1/5/2006	Return travel from NYC to Atlanta	4.0	\$400	\$1,600	A3
Ward	Richard D.	RDW	Principal	1/5/2006	Travel from New York to Atlanta	2.8	\$660	\$1,848	A3
Blank	Jacob M.	JMB	Partner	1/6/2006	Call with Skadden, the Company, M. Ericson, H. Tucker and R. Ward to discuss 382 analysis.	0.9	\$750	\$675	A3
Blank	Jacob M.	JMB	Partner	1/6/2006	Call with C. Gross, J. Whitson and our team regarding 382 analysis	2.1	\$750	\$1,575	A3
Tucker	Howard J.	HJT	Partner	1/10/2006	Prepare for testimony 382	8.6	\$680	\$5,848	A3
Blank	Jacob M.	JMB	Partner	2/1/2006	Call with Skadden, the Company, M. Ericson, H. Tucker and R. Ward to discuss 382 analysis.	1.4	\$750	\$1,050	A3
Ericson	Mary C.	MCE	Senior	2/1/2006	Call with Skadden, the Company, J. Blank, H. Tucker and R. Ward to discuss 382 analysis.	0.9	\$400	\$360	A3
Tucker	Howard J.	HJT	Partner	2/1/2006	Call with Skadden, the Company, J. Blank, M. Ericson and R. Ward to discuss 382 analysis.	1.5	\$680	\$1,020	A3
Ward	Richard D.	RDW	Principal	2/1/2006	Call with C. Gross, Jim Whitson and our team regarding 382 analysis	2.2	\$660	\$1,452	A3
Blank	Jacob M.	JMB	Partner	2/2/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	1.6	\$750	\$1,200	A3
Tucker	Howard J.	HJT	Partner	2/2/2006	Review 382 study/independence matters	1.6	\$680	\$1,088	A3
Ward	Richard D.	RDW	Principal	2/2/2006	Work on 382 analysis	0.9	\$660	\$594	A3
Blank	Jacob M.	JMB	Partner	2/3/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	1.1	\$750	\$825	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	2/13/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Principal	2/21/2006	Work on 382 analysis	0.9	\$660	\$594	A3
Blank	Jacob M.	JMB	Partner	2/24/2006	Call relative to 382 study with J. Whitson, Gale, Gross, R. Ward, H. Tucker, Sensenbrenner, M. Ericson	0.6	\$750	\$450	A3
Ericson	Mary C.	MCE	Senior	2/24/2006	Call with J. Whitson, S. Gale, Skadden, R Ward and Howard Tucker to discuss 382 study updates.	0.9	\$400	\$360	A3
Tucker	Howard J.	HJT	Partner	2/24/2006	382 discussion with Skadden; follow up discussion with EY accordingly.	1.2	\$680	\$816	A3
Ward	Richard D.	RDW	Principal	2/24/2006	Call relative to 382 study with J. Whitson, Gale, Gross, J. Blank, H. Tucker, Sensenbrenner, M. Ericson	0.6	\$660	\$396	A3
Ericson	Mary C.	MCE	Senior	2/28/2006	Preparing 382 files for update.	0.2	\$400	\$80	A3
Ericson	Mary C.	MCE	Senior	3/1/2006	Edits to 382 analysis and white paper.	0.4	\$400	\$160	A3
Ericson	Mary C.	MCE	Senior	3/1/2006	Discussions with R. Ward regarding updates to 382 analysis and white paper memo.	2.4	\$400	\$960	A3
Hart	Kevin M.	KMH	Staff	3/1/2006	Delphi: prepared Information Statement for 2005	0.2	\$200	\$40	A3
Hart	Kevin M.	KMH	Staff	3/1/2006	Delphi: prepared information statements from 1999 - 20054	0.6	\$200	\$120	A3
Hart	Kevin M.	KMH	Staff	3/1/2006	Delphi 382 update: reviewed company provided information.	0.4	\$200	\$80	A3
Ward	Richard D.	RDW	Principal	3/1/2006	Work with M. Ericson on 382 white paper	2.2	\$660	\$1,452	A3
Blank	Jacob M.	JMB	Partner	3/2/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	0.9	\$750	\$675	A3
Tucker	Howard J.	HJT	Partner	3/2/2006	Discussions regarding 382 analysis.	1.8	\$680	\$1,224	A3
Liebman	Richard D.	RDL	Principal	3/3/2006	Review 382 issues prior to E&Y testimony.	1.8	\$660	\$1,188	A3
Blank	Jacob M.	JMB	Partner	3/6/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	0.7	\$750	\$525	A3
Ericson	Mary C.	MCE	Senior	3/6/2006	Call with S. Gale regarding proposed edits to output.	0.2	\$400	\$80	A3
Ericson	Mary C.	MCE	Senior	3/6/2006	Updating 382 calculations for items discussed with S. Gale.	0.4	\$400	\$160	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Mary C.	MCE	Senior	3/6/2006	Generating spreadsheet that shows number of shares by shareholder by testing date.	0.6	\$400	\$240	A3
Ward	Richard D.	RDW	Principal	3/6/2006	Work relative to 382 white paper	1.2	\$660	\$792	A3
Ericson	Mary C.	MCE	Senior	3/8/2006	Updates to 382 calculations	0.9	\$400	\$360	A3
Ericson	Mary C.	MCE	Senior	3/8/2006	Preparation for call with company regarding 382 analysis.	0.6	\$400	\$240	A3
Ericson	Mary C.	MCE	Senior	3/8/2006	Call with S. Gale and R. Ward regarding 382 analysis.	0.5	\$400	\$200	A3
Ward	Richard D.	RDW	Principal	3/8/2006	Work relative to 382 white paper	1.3	\$660	\$858	A3
Ericson	Mary C.	MCE	Senior	3/9/2006	Sending revised calculations to S. Gale	0.1	\$400	\$40	A3
Ericson	Mary C.	MCE	Senior	3/9/2006	Reviewing revised 382 calculations with R. Ward.	0.6	\$400	\$240	A3
Ericson	Mary C.	MCE	Senior	3/9/2006	Edits to 382 analysis to exclude Common H shareholders	2.2	\$400	\$880	A3
Ericson	Mary C.	MCE	Senior	3/9/2006	Call with S. Gale and R. Ward to discuss State Street filings.	0.1	\$400	\$40	A3
Ericson	Mary C.	MCE	Senior	3/9/2006	Generating spreadsheet to document calculated number of shares owned by the Delphi Common Stock Fund according to the State Street SEC filings.	0.7	\$400	\$280	A3
Ward	Richard D.	RDW	Principal	3/9/2006	Work on 382 white paper	1.7	\$660	\$1,122	A3
Ward	Richard D.	RDW	Principal	3/10/2006	Work on 382 white paper	2.1	\$660	\$1,386	A3
Ericson	Mary C.	MCE	Senior	3/13/2006	Edits to 382 analysis based on discussion with S. Gale.	0.6	\$400	\$240	A3
Ericson	Mary C.	MCE	Senior	3/13/2006	Call with S. Gale and R. Ward regarding 382 analysis and calculations.	0.7	\$400	\$280	A3
Hart	Kevin M.	KMH	Staff	3/13/2006	Generated information statements with regard to section 382 purposes for tax years 1999 through 2005	0.5	\$200	\$100	A3
Ward	Richard D.	RDW	Principal	3/13/2006	Work on 382 white paper	1.3	\$660	\$858	A3
Ericson	Mary C.	MCE	Senior	3/14/2006	Transmitting 382 files to the client.	0.2	\$400	\$80	A3
Blank	Jacob M.	JMB	Partner	3/20/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	0.8	\$750	\$600	A3
Ericson	Mary C.	MCE	Senior	3/20/2006	Call with S. Gale, J. Whitson, Skadden, Richard Ward, and H. Tucker to discuss white paper 382 analysis.	0.7	\$400	\$280	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	3/22/2006	Working with the client and lawyers on a section 382 study involving the status of their shareholders and their NOL's.	3.0	\$750	\$2,250	A3
Ward	Richard D.	RDW	Principal	3/22/2006	Prepare for meeting with Management	3.0	\$660	\$1,980	A3
Ward	Richard D.	RDW	Principal	3/22/2006	Meet with Management (Whitson, Gale, Lewis), D. Kelley and H. Tucker to learn about the tax status of the company, discuss 382 and other issues to anticipate.	3.1	\$660	\$2,046	A3
A3 Project Total:						<u>91.6</u>		<u>\$55,002</u>	
Fee Application Preparation (March)									
Aquino	Heather	HRA	Client Serving Associate	1/4/2006	Correspondence with J. Rossie regarding previous Delphi LOU (bankruptcy language).	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	1/5/2006	Preparation of Engagement Letters, correspondence with J. Simpson accordingly regarding templates, etc.	1.9	\$125	\$238	
Simpson	Jamie	JS	Senior Manager	1/5/2006	Review of Delphi audit engagement letter and discussion with H. Aquino.	0.8	\$425	\$340	
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Revisions to Engagement Letters per S. Sheckell.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	1/9/2006	Correspondence with S. Sheckell and C. Tosto regarding Engagement Letters.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	1/9/2006	Correspondence with B. Hamblin regarding Delphi Bankruptcy Administrative Engagement Code.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Participation in Delphi Engagement Letter conference call.	0.5	\$125	\$63	
Pagac	Matthew M.	MMP	Manager	1/10/2006	Accumulation of information related to preparation of fee application	0.1	\$375	\$38	
Sheckell	Steven F.	SFS	Partner	1/10/2006	Prepare information regarding engagement letters for court	1.4	\$525	\$735	
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Correspondence with B. Hamblin regarding Delphi Bankruptcy Administrative Engagement Code.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Revisions to engagement letter per S. Sheckell and correspondence with team accordingly.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	1/12/2006	Update engagement letters to reflect various changes per S. Sheckell.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	1/12/2006	Engagement letter conference call with S. Sheckell, K. Asher, M. Hosbach, and external counsel to discuss engagement letters.	0.4	\$125	\$50	
Simpson	Jamie	JS	Senior Manager	1/12/2006	Accumulation of information related to preparation of fee application	0.3	\$425	\$128	
Tanner	Andrew J.	AJT	Senior Manager	1/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$475	\$190	
Sheckell	Steven F.	SFS	Partner	1/14/2006	Draft bankruptcy engagement letter	1.6	\$525	\$840	
Sheckell	Steven F.	SFS	Partner	1/17/2006	Review engagement letters to be delivered to court	1.4	\$525	\$735	
Aquino	Heather	HRA	Client Serving Associate	1/18/2006	Revise Delphi Engagement Letter per S. Sheckell.	0.6	\$125	\$75	
Sheckell	Steven F.	SFS	Partner	1/18/2006	Prepare engagement letter for 2006 audit	2.7	\$525	\$1,418	
Sheckell	Steven F.	SFS	Partner	1/18/2006	Review draft affidavit and discuss with counsel	1.1	\$525	\$578	
Aquino	Heather	HRA	Client Serving Associate	1/19/2006	Correspondence with J. Rossie regarding review of prior invoices.	0.3	\$125	\$38	
Sheckell	Steven F.	SFS	Partner	1/19/2006	Discuss engagement letter and affidavit with counsel	1.2	\$525	\$630	
Simpson	Jamie	JS	Senior Manager	1/19/2006	Accumulation of information related to preparation of fee application	0.5	\$425	\$213	
Aquino	Heather	HRA	Client Serving Associate	1/20/2006	Locate and retrieve October invoices for review per J. Rossie.	0.8	\$125	\$100	
Sheckell	Steven F.	SFS	Partner	1/20/2006	Accumulation of information related to preparation of fee application	0.6	\$525	\$315	
Tanner	Andrew J.	AJT	Senior Manager	1/20/2006	Accumulation of information related to preparation of fee application.	0.4	\$475	\$190	
Aquino	Heather	HRA	Client Serving Associate	1/23/2006	Formatting Audit Engagement Letter; correspondence with Steve accordingly.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	1/24/2006	Correspondence with J. Rossie regarding Delphi - Billin Update.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/25/2006	Correspondence with K. Asher regarding Delphi - Billin Update.	0.2	\$125	\$25	
Simpson	Jamie	JS	Senior Manager	1/27/2006	Accumulation of information related to preparation of fee application	0.2	\$425	\$85	
Tanner	Andrew J.	AJT	Senior Manager	1/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$475	\$285	
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Correspondence with D. Masteller and S. Sheckell regarding status of engagement letters.	0.3	\$125	\$38	
Ericson	Mary C.	MCE	Senior	2/1/2006	Call with D. Kelley, R. Ward, and H. Tucker regarding draft engagement letter.	0.5	\$400	\$200	
Sheckell	Steven F.	SFS	Partner	2/1/2006	Discuss legal issues in engagement letter with in-house counsel	0.6	\$525	\$315	
Sheckell	Steven F.	SFS	Partner	2/2/2006	Discuss legal issues in engagement letter with in-house counsel	0.5	\$525	\$263	
Tanner	Andrew J.	AJT	Senior Manager	2/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$475	\$285	
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Correspondence with B. Hamblin regarding Delphi meeting Monday February 13th - regarding billing procedures.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Additional correspondence with B. Hamblin regarding Delphi meeting Monday February 13th - regarding billing procedures.	0.3	\$125	\$38	
Tanner	Andrew J.	AJT	Senior Manager	2/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$475	\$190	
Sheckell	Steven F.	SFS	Partner	2/11/2006	Preparation of engagement letters for the Court	2.2	\$525	\$1,155	
Aquino	Heather	HRA	Client Serving Associate	2/13/2006	Meeting with finance group regarding Delphi billing procedures.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	2/13/2006	Draft email to team regarding Delphi Time and Expense Recording Procedures; correspondence with J. Simpson accordingly.	0.6	\$125	\$75	
Asher	Kevin F.	KFA	Partner	2/13/2006	Accumulation of information related to preparation of fee application	5.2	\$700	\$3,640	
Marold	Erick W.	EWM	Senior	2/13/2006	Accumulation of information related to preparation of fee application.	0.2	\$250	\$50	
Pagac	Matthew M.	MMP	Manager	2/14/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/15/2006	Accumulation of information related to preparation of fee application.	0.1	\$250	\$25	
Merewether	Trina S.	TSM	Client Serving Associate	2/15/2006	Updated and formatted engagement letter per S. Sheckell.	0.6	\$75	\$45	
Pagac	Matthew M.	MMP	Manager	2/15/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Asher	Kevin F.	KFA	Partner	2/16/2006	Review of Ch. 11 provision of the audit engagement letter	0.9	\$700	\$630	
Pagac	Matthew M.	MMP	Manager	2/16/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Simpson	Emma-Rose S.	ESS	Staff	2/16/2006	Accumulation of information related to preparation of fee application	0.3	\$125	\$38	
Avila-Villegas	Vanessa	VAV	Senior	2/17/2006	Accumulation of information related to preparation of fee application	0.6	\$275	\$165	
Damodaran	Tarun	TD	Staff	2/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Horner	Kevin John	KJH	Staff	2/17/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Pagac	Matthew M.	MMP	Manager	2/17/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Simpson	Emma-Rose S.	ESS	Staff	2/17/2006	Accumulation of information related to preparation of fee application	0.2	\$125	\$25	
Tanner	Andrew J.	AJT	Senior Manager	2/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$475	\$285	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with B. Hamblin regarding Delphi Engagement Letter.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with tax team regarding Delphi Time and Expense Recording Procedures.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with J. Simpson regarding process to review the Delphi WIPs in detail per S. Sheckell.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with E.R. Simpson regarding Example of Time Reporting; prepare and forward examples accordingly.	0.7	\$125	\$88	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Reviewed all time descriptions charged to all engagement codes per J. Simpson to ensure individuals are complying with requirements.	1.7	\$125	\$213	
Pagac	Matthew M.	MMP	Manager	2/20/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Pagac	Matthew M.	MMP	Manager	2/21/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with T. Merewether regarding Delphi EL - updated; review accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Preparation of email to engagement team regarding Delphi Time and Expense Recording Procedures per J. Simpson.	0.9	\$125	\$113	
Pagac	Matthew M.	MMP	Manager	2/22/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Various correspondence regarding reclasses for mischarged expenses.	0.3	\$125	\$38	
Stille	Mark Jacob	MJS	Staff	2/23/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Accumulation of information related to preparation of fee application	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Work on reclasses for individuals who mischarged expenses.	0.5	\$125	\$63	
Avila-Villegas	Vanessa	VAV	Senior	2/24/2006	Accumulation of information related to preparation of fee application	0.4	\$275	\$110	
Boehm	Michael J.	MJB	Manager	2/24/2006	Accumulation of information related to preparation of fee application.	0.1	\$300	\$30	
Horner	Kevin John	KJH	Staff	2/24/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Tanner	Andrew J.	AJT	Senior Manager	2/24/2006	Accumulation of information related to preparation of fee application.	0.4	\$475	\$190	
Wardrope	Peter J.	PJW	Senior	2/24/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Horner	Kevin John	KJH	Staff	2/27/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Pagac	Matthew M.	MMP	Manager	2/27/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/28/2006	Accumulation of information related to preparation of fee application	0.1	\$300	\$30	
Horner	Kevin John	KJH	Staff	2/28/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Pagac	Matthew M.	MMP	Manager	2/28/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Correspondence with S. Pacella regarding Delphi Time and Expense Recording Procedures.	0.2	\$125	\$25	
Boehm	Michael J.	MJB	Manager	3/1/2006	Accumulation of information related to preparation of fee application	0.2	\$300	\$60	
Horner	Kevin John	KJH	Staff	3/1/2006	Accumulation of information related to preparation of fee application.	0.1	\$125	\$13	
Pagac	Matthew M.	MMP	Manager	3/1/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Boehm	Michael J.	MJB	Manager	3/2/2006	Accumulation of information related to preparation of fee application	0.2	\$300	\$60	
Horner	Kevin John	KJH	Staff	3/2/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Pagac	Matthew M.	MMP	Manager	3/2/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Peterson	Christopher A.	CAP	Manager	3/2/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Accumulation of information related to preparation of fee application	0.7	\$125	\$88	
Boehm	Michael J.	MJB	Manager	3/3/2006	Accumulation of information related to preparation of fee application	0.2	\$300	\$60	
Damodaran	Tarun	TD	Staff	3/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Horner	Kevin John	KJH	Staff	3/3/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Pagac	Matthew M.	MMP	Manager	3/3/2006	Accumulation of information related to preparation of fee application.	0.1	\$375	\$38	
Stille	Mark Jacob	MJS	Staff	3/3/2006	Accumulation of information related to preparation of fee application.	0.8	\$200	\$160	
Tanner	Andrew J.	AJT	Senior Manager	3/3/2006	Accumulation of information related to preparation of fee application.	0.5	\$475	\$238	
Wardrope	Peter J.	PJW	Senior	3/3/2006	Accumulation of information related to preparation of fee calculation.	0.7	\$275	\$193	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/6/2006	Correspondence with J. Rossie regarding Delphi Billing Instructions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/6/2006	Preparation of EY biller report through 3/3/06 and correspondence with Jamie regarding hours accordingly.	0.6	\$125	\$75	
Asher	Kevin F.	KFA	Partner	3/6/2006	Analysis of documents for court filings	1.1	\$700	\$770	
Asher	Kevin F.	KFA	Partner	3/6/2006	Revisions to engagement letter for court filings	0.9	\$700	\$630	
Sheckell	Steven F.	SFS	Partner	3/6/2006	Accumulation of information related to preparation of fee application	0.4	\$525	\$210	
Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Preparation of engagement letter per S. Sheckell for finalization.	0.4	\$125	\$50	
Horner	Kevin John	KJH	Staff	3/8/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Sharma	Geetika	GS	Staff	3/8/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Correspondence with S. Sheckell regarding Comments on Engagement Letter; print on letterhead accordingly.	0.3	\$125	\$38	
Horner	Kevin John	KJH	Staff	3/9/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Sharma	Geetika	GS	Staff	3/9/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Preparation of engagement letter per S. Sheckell for finalization.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Accumulation of information related to preparation of fee application	0.7	\$125	\$88	
Avila-Villegas	Vanessa	VAV	Senior	3/10/2006	Accumulation of information related to preparation of fee application	0.4	\$275	\$110	
Damodaran	Tarun	TD	Staff	3/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Ford	David Hampton	DHF	Staff	3/10/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/10/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Marold	Erick W.	EWM	Senior	3/10/2006	Accumulation of information related to preparation of fee application	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	3/10/2006	Accumulation of information related to preparation of fee application	0.4	\$300	\$120	
Peterson	Christopher A.	CAP	Manager	3/10/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Sharma	Geetika	GS	Staff	3/10/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Simpson	Jamie	JS	Senior Manager	3/10/2006	Accumulation of information related to preparation of fee application	0.4	\$425	\$170	
Stille	Mark Jacob	MJS	Staff	3/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Tanner	Andrew J.	AJT	Senior Manager	3/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$475	\$190	
Vang	Reona Lor	RLV	Senior	3/10/2006	Accumulation of information related to preparation of fee application.	1.2	\$220	\$264	
Wardrope	Peter J.	PJW	Senior	3/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with W. Eguchi regarding Delphi Audit Engagement Letter.	0.2	\$125	\$25	
Ford	David Hampton	DHF	Staff	3/13/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Sheckell	Steven F.	SFS	Partner	3/13/2006	Respond to comments regarding engagement letter and affidavits	2.6	\$525	\$1,365	
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with B. Hamblin regarding A. Krabill's total hours related to Delphi that are charged in Amsterdam.	0.2	\$125	\$25	
Ford	David Hampton	DHF	Staff	3/14/2006	Accumulation of information related to preparation of fee application.	0.1	\$125	\$13	
Horner	Kevin John	KJH	Staff	3/14/2006	Accumulation of information related to preparation of fee application	0.2	\$125	\$25	
Miller	Nicholas S.	NSM	Manager	3/14/2006	Accumulation of information related to preparation of fee application	0.2	\$300	\$60	
Sheckell	Steven F.	SFS	Partner	3/14/2006	Update engagement letter for legal comments	3.2	\$525	\$1,680	
Stille	Mark Jacob	MJS	Staff	3/14/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	3/15/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Horner	Kevin John	KJH	Staff	3/15/2006	Accumulation of information related to preparation of fee application	0.2	\$125	\$25	
Sharma	Geetika	GS	Staff	3/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Sheckell	Steven F.	SFS	Partner	3/15/2006	Update engagement letter for legal comments	1.8	\$525	\$945	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Coordinate signature and notary of Signature Pages of affidavit.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with W. Eguchi regarding Signature Pages of affidavit.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Preparation of bankruptcy billing timeline per K. Asher; correspondence with accordingly.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Work on steps to file engagement letter, affidavit, etc per S. Sheckell and K. Asher including various revisions, etc.	4.3	\$125	\$538	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Meeting with K. Asher, S. Sheckell, D. Kelley and C. Tosto regarding tax and audit engagement letter status and revisions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Preparation of email to the Company (M. Loeb and B. Thelan) regarding E&Y Audit Engagement Letter - Revised per S. Sheckell.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Preparation of email to W. Eguchi, S. Camera, and M. Hosbach regarding revised Delphi Audit Engagement Letter per S. Sheckell.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with S. Gale regarding E&Y Tax Engagement Letter - Revised.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Various correspondence with C. Tosto and B. Hamblin regarding E&Y Master Advisory Agreement Revised.	0.6	\$125	\$75	
Asher	Kevin F.	KFA	Partner	3/16/2006	Review and research regarding engagement letters, affidavit and other matters related to Delphi court filings	6.4	\$700	\$4,480	
Horner	Kevin John	KJH	Staff	3/16/2006	Accumulation of information related to preparation of fee application	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	3/16/2006	Revise engagement letters and affidavit for legal comments	6.4	\$525	\$3,360	
Aquino	Heather	HRA	Client Serving Associate	3/17/2006	Status update with S. Sheckell regarding engagement letter filing.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/17/2006	Accumulation of information related to preparation of fee application	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	3/17/2006	Revisions to audit engagement letter; prepare final versions accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	3/17/2006	Correspondence with W. Eguchi, K. Asher and S. Sheckell regarding Latest Tax LOU.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/17/2006	Coordination of completion of finalized EL and Affidav package to be filed with the court, including various correspondence.	2.1	\$125	\$263	
Asher	Kevin F.	KFA	Partner	3/17/2006	Review of changes to Court filings for Delphi	0.6	\$700	\$420	
Avila-Villegas	Vanessa	VAV	Senior	3/17/2006	Accumulation of information related to preparation of fee application	0.6	\$275	\$165	
Damodaran	Tarun	TD	Staff	3/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Ford	David Hampton	DHF	Staff	3/17/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Horner	Kevin John	KJH	Staff	3/17/2006	Accumulation of information related to preparation of fee application	0.2	\$125	\$25	
Marold	Erick W.	EWM	Senior	3/17/2006	Accumulation of information related to preparation for fee application.	0.4	\$250	\$100	
Pacella	Shannon M.	SMP	Manager	3/17/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Peterson	Christopher A.	CAP	Manager	3/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	3/17/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Sharma	Geetika	GS	Staff	3/17/2006	Accumulation of information for preparation of fee application.	0.5	\$125	\$63	
Sheckell	Steven F.	SFS	Partner	3/17/2006	Update engagement letter for legal comments	1.1	\$525	\$578	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	3/17/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Simpson	Jamie	JS	Senior Manager	3/17/2006	Accumulation of information related to preparation of fee application	0.4	\$425	\$170	
Tanner	Andrew J.	AJT	Senior Manager	3/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$475	\$285	
Tanner	Andrew J.	AJT	Senior Manager	3/17/2006	Development of the TSRS project narratives for the fee application - including various discussions, development and review of the narratives	2.6	\$475	\$1,235	
Vang	Reona Lor	RLV	Senior	3/17/2006	Accumulation of information related to preparation of fee application.	1.8	\$220	\$396	
Wardrope	Peter J.	PJW	Senior	3/17/2006	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Various correspondence with K. Asher and S. Sheckell regarding Delphi Filed Application; prepare full package for K. Asher accordingly.	0.8	\$125	\$100	
Sharma	Geetika	GS	Staff	3/20/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Correspondence with B. Hamblin regarding Delphi billing.	0.4	\$125	\$50	
Asher	Kevin F.	KFA	Partner	3/21/2006	Review of documents filed related to the auditor court order and the E&Y affidavit	1.9	\$700	\$1,330	
Damodaran	Tarun	TD	Staff	3/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Miller	Nicholas S.	NSM	Manager	3/21/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Ranney	Amber C.	ACR	Senior	3/21/2006	Accumulation of information related to preparation of fee application.	0.1	\$225	\$23	
Sharma	Geetika	GS	Staff	3/21/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Various correspondence with J. Simpson and A. Ranney regarding use of activity codes.	0.9	\$125	\$113	
Sharma	Geetika	GS	Staff	3/22/2006	Accumulation of information related to preparation of fee application.	0.3	\$125	\$38	
Stille	Mark Jacob	MJS	Staff	3/22/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Correspondence with A. Krabill regarding Revised Audi Hours.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Preparation of email to team regarding Delphi Audit - Activity Codes.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Preparation of voicemail to team regarding Delphi Audit Activity Codes including gathering EY Comms.	0.4	\$125	\$50	
Marold	Erick W.	EWM	Senior	3/23/2006	Accumulation of information for preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	3/23/2006	Accumulation of information related to preparation of fee application.	0.1	\$300	\$30	
Simpson	Jamie	JS	Senior Manager	3/23/2006	Accumulation of information related to preparation of fee application	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Correspondence with J. Simpson regarding expenses charged.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Accumulation of information related to preparation of fee application	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Correspondence with M. Hatzfeld regarding Delphi Audit - Activity Codes.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Preparation of package to W. Eguchi with signed declaration page per request.	0.2	\$125	\$25	
Avila-Villegas	Vanessa	VAV	Senior	3/24/2006	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Ford	David Hampton	DHF	Staff	3/24/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Horner	Kevin John	KJH	Staff	3/24/2006	Accumulation of information related to preparation of fee application	1.0	\$125	\$125	
Miller	Nicholas S.	NSM	Manager	3/24/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Pacella	Shannon M.	SMP	Manager	3/24/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Peterson	Christopher A.	CAP	Manager	3/24/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/24/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Saimoua	Omar Issam	OIS	Staff	3/24/2006	Accumulation of information related to preparation of fee application	0.5	\$125	\$63	
Sharma	Geetika	GS	Staff	3/24/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Sheckell	Steven F.	SFS	Partner	3/24/2006	Accumulation of information related to preparation of fee application	0.6	\$525	\$315	
Simpson	Emma-Rose S.	ESS	Staff	3/24/2006	Accumulation of info related to the preparation of fee application.	1.0	\$125	\$125	
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Accumulation of information related to preparation of fee application	0.3	\$475	\$143	
Wardrope	Peter J.	PJW	Senior	3/24/2006	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Miller	Nicholas S.	NSM	Manager	3/27/2006	Accumulation of information related to preparation of fee application.	0.1	\$300	\$30	
Sharma	Geetika	GS	Staff	3/27/2006	Accumulation of information for preparation of fee application.	0.2	\$125	\$25	
Sheckell	Steven F.	SFS	Partner	3/27/2006	Responding to engagement letter inquiries from the Court	0.6	\$525	\$315	
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence with R. Furlan regarding engagement code.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	3/29/2006	Preparation of email to tax team regarding Delphi Time Reporting Procedures.	0.4	\$125	\$50	
Fellenz	Beth Anne	BAF	Staff	3/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Ford	David Hampton	DHF	Staff	3/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Horner	Kevin John	KJH	Staff	3/29/2006	Accumulation of information related to preparation of fee application	0.6	\$125	\$75	
Tanner	Andrew J.	AJT	Senior Manager	3/29/2006	Final review/updates to TSRS narratives in Delphi Fee Application	1.1	\$475	\$523	
Miller	Nicholas S.	NSM	Manager	3/30/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Accumulation of information related to preparation of fee application	0.8	\$125	\$100	
Avila-Villegas	Vanessa	VAV	Senior	3/31/2006	Accumulation of information related to preparation of fee application.	1.0	\$275	\$275	
Ford	David Hampton	DHF	Staff	3/31/2006	Accumulation of information related to preparation of fee application.	0.3	\$125	\$38	
Huffman	Derek T.	DTH	Senior	3/31/2006	Accumulation of information related to preparation of fee application.	0.2	\$225	\$45	
Miller	Nicholas S.	NSM	Manager	3/31/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Rothmund	Mario Valentin	MVR	Staff	3/31/2006	Accumulation of information related to preparation of fee application.	1.1	\$200	\$220	
Sheckell	Steven F.	SFS	Partner	3/31/2006	Accumulation of information related to preparation of fee application	0.8	\$525	\$420	
Simpson	Emma-Rose S.	ESS	Staff	3/31/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Stille	Mark Jacob	MJS	Staff	3/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Wardrope	Peter J.	PJW	Senior	3/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
March Fee Application Preparation:						<u>144.7</u>		<u>\$48,035</u>	
Fee Application Preparation (April)									
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Correspondence with W. Eguchi regarding dial-in information for Billing Requirements in Bankruptcy conference call.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	4/3/2006	Preparation of bankruptcy engagement letter/affidavit binder.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with Finance group regarding Delphi T&E - Mar 2006 for bankruptcy invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with G. Walters regarding NY Bankruptcy Court Website.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Review NY Court Bankruptcy Court Website.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Correspondence with B. Hamblin, S. Sheckell and K. Asher regarding Delphi New Codes.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/4/2006	Preparation of catalyst carve-out audit EPT, update schedule and correspond with M. Hatzfeld accordingly.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Various correspondence with A. Krabill regarding hours incurred for Delphi invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Correspondence with Finance group regarding Delphi T&E - Mar 2006 for bankruptcy invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	4/5/2006	Revise catalyst carve-out audit EPT, update schedule and correspond with M. Hatzfeld accordingly.	0.9	\$125	\$113	
Pacella	Shannon M.	SMP	Manager	4/5/2006	Discuss additional billings opportunities with J. Simpson.	0.2	\$300	\$60	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with W. Eguchi regarding Delphi Time Reporting Procedures Communication.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with W. Eguchi regarding Federal-Mogul Billing Example.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Conference call with S. Sheckell and W. Eguchi regarding bankruptcy billing procedures.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Begin formatting January-March invoice according to Court requirements.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Review January-March T&E received from V. Singleton; format accordingly for access database import.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Update MASTER Employees and MAST Code Combo for January-March invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Preparation of Access database for bankruptcy billing process.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	4/6/2006	Correspondence with M. Hatzfeld regarding time incurred to date, broken out by division.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	4/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Aquino	Heather	HRA	Client Serving Associate	4/7/2006	Continue formatting January-March invoice per Court requirements.	0.7	\$125	\$88	
Aquino	Heather	HRA		4/7/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Boehm	Michael J.	MJB	Manager	4/7/2006	Accumulation of information related to the preparation of the fee application	0.8	\$300	\$240	
Fellenz	Beth Anne	BAF	Staff	4/7/2006	Accumulation of information related to the preparation of the fee application	0.1	\$200	\$20	
Henning	Jeffrey M.	JMH	Partner	4/7/2006	Accumulation of information related to the preparation of the fee application	0.5	\$525	\$263	
Huffman	Derek T.	DTH	Senior	4/7/2006	Accumulation of information related to preparation of fee application	0.3	\$225	\$68	
Marold	Erick W.	EWM	Senior	4/7/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Pacella	Shannon M.	SMP	Manager	4/7/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Pagac	Matthew M.	MMP	Manager	4/7/2006	Accumulation of information related to preparation of fee application.	0.6	\$375	\$225	
Peterson	Christopher A.	CAP	Manager	4/7/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Ranney	Amber C.	ACR	Senior	4/7/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Rothmund	Mario Valentin	MVR	Staff	4/7/2006	Accumulation of information to process fee application.	1.1	\$200	\$220	
Sheckell	Steven F.	SFS	Partner	4/7/2006	Accumulation of information related to preparation of fee application.	0.6	\$525	\$315	
Simpson	Emma-Rose S.	ESS	Staff	4/7/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Simpson	Jamie	JS	Senior Manager	4/7/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Stille	Mark Jacob	MJS	Staff	4/7/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Tanner	Andrew J.	AJT	Senior Manager	4/7/2006	Accumulation of information related to preparation of fee application	0.5	\$475	\$238	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/10/2006	Work on January-March bankruptcy invoice.	4.1	\$125	\$513	
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Preparation of email to R. Vang regarding Delphi Time Reclasses.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Review email from W. Eguchi regarding Schedule for Monthly and Interim Fee Applications.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Work on January-March bankruptcy invoice.	3.7	\$125	\$463	
Aquino	Heather	HRA	Client Serving Associate	4/11/2006	Correspondence with C. Tosto and D. Kelley regarding Delphi Invoice/Bill Rates for Bankruptcy invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	4/12/2006	Correspondence with A. Krabill regarding Time Descriptions for invoice purpose.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/12/2006	Correspondence with S. Sheckell regarding : status of Delphi Invoice - January through March 2006.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/12/2006	Work on January-March bankruptcy invoice.	1.9	\$125	\$238	
Fellenz	Beth Anne	BAF	Staff	4/12/2006	Accumulation of information related to the preparation of the fee application	0.5	\$200	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Correspondence with R. Ward regarding : Draft Delphi Invoice - January through March 2006.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Correspondence with S. Sheckell regarding : Draft Delphi Invoice - January through March 2006.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Correspondence with W. Eguchi regarding Delphi Monthly Fee Application	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Preparation of various emails regarding Delphi Expense Descriptions needed; update invoice per incoming responses accordingly.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	4/13/2006	Work on January-March bankruptcy invoice.	3.3	\$125	\$413	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/13/2006	Accumulation of information related to the preparation of the fee application	0.6	\$125	\$75	
Ranney	Amber C.	ACR	Senior	4/13/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Sheckell	Steven F.	SFS	Partner	4/13/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	4/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Boehm	Michael J.	MBJ	Manager	4/14/2006	Accumulation of information related to the preparation of the fee application	0.7	\$300	\$210	
Boston	Jason C.	JCB	Staff	4/14/2006	Accumulation of information related to preparation of fee application.	1.0	\$125	\$125	
Ericson	Mary C.	MCE	Senior	4/14/2006	Review and revise January-March fee application.	0.6	\$220	\$132	
Ford	David Hampton	DHF	Staff	4/14/2006	Accumulated information related to fee application.	0.6	\$125	\$75	
Miller	Nicholas S.	NSM	Manager	4/14/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Pacella	Shannon M.	SMP	Manager	4/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	4/14/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Rothmund	Mario Valentin	MVR	Staff	4/14/2006	Accumulation of information to process fee application.	0.9	\$200	\$180	
Sharma	Geetika	GS	Staff	4/14/2006	Accumulation of information to process fee application.	0.7	\$125	\$88	
Simpson	Emma-Rose S.	ESS	Staff	4/14/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Stille	Mark Jacob	MJS	Staff	4/14/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Tanner	Andrew J.	AJT	Senior Manager	4/14/2006	Accumulation of information related to preparation of fee application	0.5	\$475	\$238	
Vang	Reona Lor	RLV	Senior	4/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$220	\$198	
Wardrope	Peter J.	PJW	Senior	4/14/2006	Accumulation of information related to preparation of fee application.	0.5	\$275	\$138	
Aquino	Heather	HRA	Client Serving Associate	4/17/2006	Correspondence with M. Ericson regarding Delphi Time Descriptions for J. Blank.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/17/2006	Preparation of emails to individuals with missing t&e descriptions for invoice.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	4/17/2006	Updates to Jan-Mar invoice per incoming emails.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Review updated Delphi T&E thru 3/31/06 received.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Preparation of emails to individuals with missing t&e descriptions for invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	4/18/2006	Updates to Jan-Mar invoice per incoming emails.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	4/19/2006	Correspondence with J. Simpson regarding Delphi Time Detail - Invoice for review.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/19/2006	Updates to Jan-Mar invoice per incoming emails.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Correspondence with B. Hamblin and J. Simpson regarding Missing Timesheet Charges; review list accordingly.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/20/2006	Preparation of reminder emails to individuals with missing t&e descriptions for invoice.	0.6	\$125	\$75	
Ranney	Amber C.	ACR	Senior	4/20/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Accumulation of information related to preparation of fee application.	1.8	\$125	\$225	
Aquino	Heather	HRA	Client Serving Associate	4/21/2006	Updates to Jan-Mar invoice; correspondence with J. Simpson accordingly.	1.9	\$125	\$238	
Avila-Villegas	Vanessa	VAV	Senior	4/21/2006	Accumulation of information related to the preparation of the fee application	0.6	\$275	\$165	
Boehm	Michael J.	MJB	Manager	4/21/2006	Accumulation of information related to the preparation of the fee application	0.7	\$300	\$210	
Boston	Jason C.	JCB	Staff	4/21/2006	Accumulation of information related to the preparation of the fee application	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	4/21/2006	Accumulation of information related to the preparation of the fee application	0.6	\$200	\$120	
Ford	David Hampton	DHF	Staff	4/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Horner	Kevin John	KJH	Staff	4/21/2006	Accumulation of information related to the preparation of fee application	0.7	\$125	\$88	
Miller	Nicholas S.	NSM	Manager	4/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	4/21/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Rothmund	Mario Valentin	MVR	Staff	4/21/2006	Accumulation of information to process fee application.	0.8	\$200	\$160	
Sharma	Geetika	GS	Staff	4/21/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Simpson	Emma-Rose S.	ESS	Staff	4/21/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Tanner	Andrew J.	AJT	Senior Manager	4/21/2006	Accumulation of information related to preparation of fee application.	0.3	\$475	\$143	
Vang	Reona Lor	RLV	Senior	4/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Wardrope	Peter J.	PJW	Senior	4/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Simpson	Jamie	JS	Senior Manager	4/23/2006	Review of Exhibit D detail for January - March invoice for bankruptcy court.	2.1	\$425	\$893	
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Correspondence with J. Beckman regarding Delphi Expense Description.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Correspondence with S. Sheckell regarding Delphi Invoice Meeting.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Correspondence with A. Krabill regarding Descriptions for Delphi invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Correspondence with A. Tanner and J. Simpson regarding Delphi Reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Correspondence with T. Ellis regarding Delphi Time Reporting Procedures.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Correspondence with A. Tanner regarding Delphi Time Inquiry; update invoice accordingly.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Preparation of email to O. Saimoua regarding Delphi Time Reporting Procedures.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/24/2006	Updates to invoice per Delphi - Review of Exhibit D by J. Simpson.	1.9	\$125	\$238	
Fellenz	Beth Anne	BAF	Staff	4/24/2006	Accumulation of information related to the preparation of the fee application	0.1	\$200	\$20	
Pacella	Shannon M.	SMP	Manager	4/24/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Correspondence with D. Kelley regarding Delphi January-March Invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Correspondence with M. Hatzfeld regarding Delphi Expense Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Correspondence with P. Rogers regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Various correspondence with T. Ellis regarding Delphi Time Descriptions.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/25/2006	Various revisions to Delphi invoice per S. Sheckell, K. Asher and J. Simpson.	2.4	\$125	\$300	
Pacella	Shannon M.	SMP	Manager	4/25/2006	Accumulation of information related to preparation of fee application.	2.5	\$300	\$750	
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Preparation of email to W. Eguchi regarding Monthly and Interim Fee Applications related to Delphi.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with S. LaPlant regarding Delphi Time Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Review revised Delphi T&E per V. Singleton.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Various correspondence with J. Rossie regarding Delphi billing process.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Completion of Delphi Time & Expense Reporting - DRAFT email to engagement team to summarize the Bankruptcy Court and Firm requirements for time and expense reporting per J. Simpson; correspondence with Jamie accordingly.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with G. Walters and K. Asher regarding Delphi Foreign Invoices.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with G. Walters and B. Hamblin regarding Delphi Engagement Economics.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/26/2006	Correspondence with D. Masteller, S. Sheckell and K. Asher regarding Hatzfeld/Krabill/Miller Expenses.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Correspondence with G. Walters regarding Delphi Engagement Economics.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Correspondence with K. Asher regarding 20% holdback for BRS services.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Correspondence with B. Hamblin regarding Delphi Invoice; review perform accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Preparation of billing summary for January-March 06 invoice, forward to W. Eguchi accordingly for review.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Preparation of January-March 06 invoice coversheet, forward to W. Eguchi accordingly for review.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/27/2006	Preparation of timekeeper summary for January-March 06 invoice, forward to W. Eguchi accordingly for review.	0.9	\$125	\$113	
Asher	Kevin F.	KFA	Partner	4/27/2006	Accumulation of information related to the preparation of the fee application	0.9	\$700	\$630	
Asher	Kevin F.	KFA	Partner	4/27/2006	Review of January-March fee application	1.1	\$700	\$770	
Kelley	Daniel F.	DFK	Partner	4/27/2006	Review of bankruptcy expense template.	0.5	\$700	\$350	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Update S. Sheckell regarding call with W. Eguchi.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Call with W. Eguchi regarding Delphi Monthly Fee Application.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Correspondence with J. Simpson and B. Hamblin regarding new TSRS advisory engagement code.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Review comments from W. Eguchi regarding Delphi Monthly Fee Application and supporting documentation.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/28/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Avila-Villegas	Vanessa	VAV	Senior	4/28/2006	Accumulation of information related to the preparation of the fee application	0.4	\$275	\$110	
Boehm	Michael J.	MJB	Manager	4/28/2006	Accumulation of information related to the preparation of the fee application	0.8	\$300	\$240	
Boston	Jason C.	JCB	Staff	4/28/2006	Accumulation of information related to the preparation of the fee application	1.1	\$125	\$138	
Ford	David Hampton	DHF	Staff	4/28/2006	Accumulation of information related to the preparation of the fee application	0.7	\$125	\$88	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/28/2006	Engagement letter development for Catalyst audit.	2.4	\$425	\$1,020	
Horner	Kevin John	KJH	Staff	4/28/2006	Accumulation of information related to preparation of fee application	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	4/28/2006	Accumulation of information related to preparation of fee application.	1.0	\$225	\$225	
Miller	Nicholas S.	NSM	Manager	4/28/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	4/28/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Ranney	Amber C.	ACR	Senior	4/28/2006	Accumulation of information related to preparation of fee application.	0.8	\$225	\$180	
Rothmund	Mario Valentin	MVR	Staff	4/28/2006	Accumulation of information to process fee application.	1.2	\$200	\$240	
Saimoua	Omar Issam	OIS	Staff	4/28/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	4/28/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Simpson	Jamie	JS	Senior Manager	4/28/2006	Accumulation of information related to preparation of fee application	0.6	\$425	\$255	
Tanner	Andrew J.	AJT	Senior Manager	4/28/2006	Accumulation of information related to preparation of fee application.	0.5	\$475	\$238	
Vang	Reona Lor	RLV	Senior	4/28/2006	Accumulation of information related to preparation of fee application.	0.8	\$220	\$176	
Wardrope	Peter J.	PJW	Senior	4/28/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
April Fee Application Preparation:						<u>104.6</u>		<u>\$21,321</u>	
Fee Application Preparation Total:						<u>249.3</u>		<u>\$69,356</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period April 29, 2006 through May 26, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Pacella	Shannon M.	SMP	Manager	4/30/2006	Complete 4/21 and 4/28 budget to actual analysis	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/30/2006	Complete international testing procedures	2.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with T. Bishop regarding 2006 Audit Committee Meeting Schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Completion of summary of actual hours by level incurred through March for each division per engagement team; forward to J. Simpson accordingly.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence regarding Delphi Weekly Status Call (revised time).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with S. Sheckell and M. Pagac regarding Saginaw Directions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Preparation of memo to B. Thelen per reference material requested by S. Sheckell; send accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with team regarding staffing.	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/1/2006	Perform the Legal reserve walk-through applicable to Packard.	3.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/1/2006	Perform the Inventory reserve walk-through applicable to Packard.	4.9			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Cleared review notes related to DPSS walkthroughs	1.4			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Review of E&S FSCP walkthrough documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Preparation of staffing template for DPSS	1.1			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Preparation of staffing template for E&S	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/1/2006	Review of test of control and substantive procedures in Delphi divisional program	2.5			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Update of Divisional issues summary for manager/senior manager/partner planning meeting	0.8			A1
Boston	Jason C.	JCB	Staff	5/1/2006	E&C Sales/AR Documentation	3.8			A1
Boston	Jason C.	JCB	Staff	5/1/2006	E&C Payroll Walkthrough Documentation	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Attendance at weekly divisional update meeting.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Research for overall Scope Memo for Delphi Corporation 2006 audit.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Draft overall Scope Memo for Delphi Corporation 2006 audit.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Review and revise overall Scope Memo for Delphi Corporation 2006 audit.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Call re: Prague service center	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Planning update with S. Sheckell	0.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Began comparing controls in the most recent version of Delphi Divisional framework to controls we have in the AWS file.	1.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Update security to allow access at T&I divisional headquarters	0.3			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Packard - Call with J. Yuhasz and S. Reinhart to questions regarding inventory and balance sheet fluctuations	0.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Packard - Preparation of e-mails to J. Yuhasz and S. Reinhart to follow up with phone calls made regarding fluctuation analysis status	0.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Packard - Prepared balance sheet and income statement analytical review templates for Delphi-Packard to sync with other divisions	2.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	T&I - Received March J1 and 1240 analysis from L. Severson, OAS Manager	0.6			A1
Horner	Kevin John	KJH	Staff	5/1/2006	T&I - Updated fixed asset walkthrough for documentation of depreciation entry made for the asset we selected to test depreciation	0.9			A1
Horner	Kevin John	KJH	Staff	5/1/2006	T&I - Updated B5.1 budget forecast to actual memo for documentation received from L. Severson, OAS Manager	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Izzo	Tamara H.	THI	Partner	5/1/2006	Review of TSRS planning documents	2.2			A1
Kearns	Matthew R.	MRK	Senior	5/1/2006	AHG - Discussing with client regarding walkthrough strategy and timing for week of the 8th	0.2			A1
Kearns	Matthew R.	MRK	Senior	5/1/2006	E&C - Review E&C Walkthroughs performed by Staff.	7.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Meeting with M. Boehm, A Ranney and E. Marold to discuss the status of the AWS file and corporate walkthroughs.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Review of the AWS file to date	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Review of Delphi bankruptcy news releases	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Review of I/A reports	0.4			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Reviewed Delphi Corporation's documentation regarding cash disbursements and receipts.	1.9			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Met with A. Krabill to discuss timing of Corporate walkthroughs.	1.8			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Saginaw - Detail review of the production inventory expenditure process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Saginaw - Detail review of the non-production inventory process.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/1/2006	Update Packard issues listing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/1/2006	Review Packard walkthroughs (legal and AR reserves).	4.5			A1
Miller	Nicholas S.	NSM	Manager	5/1/2006	Review of T&I walkthrough files.	4.6			A1
Pacella	Shannon M.	SMP	Manager	5/1/2006	Discuss substantive procedures with partner.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/1/2006	Respond to emails from client re: international testing timing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/1/2006	Make updates to international testing instructions based on feedback	0.9			A1
Ranney	Amber C.	ACR	Senior	5/1/2006	Corporate Walkthroughs-going over the minority interest process documentation with the staff.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/1/2006	Corporate Walkthroughs-meeting with the client to walkthrough the process of calculating the appropriate Healthcare accrual and OPEB accrual.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/1/2006	Corporate Walkthroughs-documenting the Healthcare accrual and OPEB accrual process that we walked through for the first quarter.	4.5			A1
Ranney	Amber C.	ACR	Senior	5/1/2006	Planning - Consolidated-discussing our strategy to complete the AWS file and walkthroughs with the seniors, managers, and senior managers on the engagement.	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/1/2006	E-mail communication with AHG relating Open Items on the PBC - List	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/1/2006	E&C - Drafting of the Inventory Costing walkthrough.	6.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/1/2006	E&C - Met with M. Kloss and M. Schulz to discuss various topics, relating to the Inventory Costing walkthrough.	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/1/2006	Time spent responding to E&Y international team inquiries regarding fees/scope.	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/1/2006	Review audit planning	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Populated generic walkthrough template with controls from AWS for several corporate processes and associate to the appropriate workstep.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Added comments and question to Corporate list of questions in team folder.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Transferred worksteps from TSRS AWS work program to Corporate AWS file.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Added controls to the walkthrough templates for Corporate.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Prepared calculation of minority interest walkthrough template.	2.4			A1
Simpson	Jamie	JS	Senior Manager	5/1/2006	Review of actual time incurred sorted by activity code for budget/actual analysis.	0.4			A1
Van Leeuwen	Brent James	BJV	Senior	5/1/2006	Gathered PBC 404 documents and time reporting procedures information together for L. DeMers; forward accordingly.	0.9			A1
Vang	Reona Lor	RLV	Senior	5/1/2006	E&S - Documented E&S Inventory workpapers.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Revise and summarize the incurred hours in a separate schedule per J. Simpson.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Locate Delphi Transition Plan - Proposal; correspondence with K. Asher and S. Mileti accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Correspondence with team regarding Inventory Observation Schedule.	0.1			A1
Asher	Kevin F.	KFA	Partner	5/2/2006	Attend audit status meeting on quarterly procedures	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/2/2006	Packard - Prepare the Inventory Reserve memo (as part of the walk-through documentation)	2.8			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Conference call with R. Hofmann and K. Spence at E&S regarding ER&D issue.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Met with A. Krabill to discuss E&S ER&D issue.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Call with L. Estrella regarding E&S PP&E walkthrough	0.2			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Review of E&O reports provided by M. Hilton and E. Davis	0.3			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Call with R. Hofmann regarding tooling walkthrough and PP&E requests	0.4			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Conf. call with R. Vang and M. Hilton to discuss E&O reserve calculation	0.8			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Discussed E&S inventory walkthrough review notes with R. Vang	0.4			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Met with O. Saimoua to discuss open items in E&S PP&E process walkthrough	0.6			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Preparation of E&S staffing budget by area.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Update of divisional issues summary for manager/senior manager/partner planning meeting.	0.7			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Met with J. Henning, K. Asher, M. Hatzfeld, M. Pagac, A. Krabill, J. Simpson, S. Sheckell, and N. Miller to review summary of divisional issues and update on Corporate audit procedures.	2.1			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Review of Corporate AWS file worksteps	2.6			A1
Boston	Jason C.	JCB	Staff	5/2/2006	Obtaining information regarding E&C Expenditures Walkthrough.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/2/2006	Documenting the Inventory Forecast Process for the E&C Inventory Management Walkthrough.	6.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2006	E&C - Review of accounting policies for SG&A and restructuring.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2006	E&C - Review of accounting policies for inventory, AR and securitizations.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2006	E&C - Review of accounting policies for notes receivable and inter-company.	3.8			A1
Henning	Jeffrey M.	JMH	Partner	5/2/2006	Attend Delphi weekly status meeting	1.9			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Discussion with A. Ranney conclusion of comparison on new framework to our AWS file	0.4			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Completed comparison of controls from most recent divisional Delphi Framework to controls we have in our AWS file to find any missing controls	3.2			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Coordinate delivery of workpapers to the Troy office for M. Hatzfeld's review	0.6			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Received summary of plant submissions from L. Severson, OAS Manager - updated financial statement close walkthrough for documentation received.	0.9			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Finished fluctuation analysis word documents for the balance sheet and income statement for our analytical review for Q1	2.9			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review emails regarding items occurring during Q1 and related procedures	0.5			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review E&C joint investment walkthrough	0.2			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review A/R allowance walkthrough	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review emails regarding controls and walkthroughs	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review E&C Sales/AR E&Y walkthrough	6.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	Corp - Weekly team status meeting.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	Corp - Review of the AWS file to date	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	DPSS - Q1 workpaper review	1.3			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Implemented revisions to the E&S Division's 2006 budget.	1.7			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Implemented revisions to the Packard Division's 2006 budget.	1.8			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Implemented revisions to the Steering Divisions 2006 budget.	1.9			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Reviewed documentation which compares the 2006 Firm template for risk assertions by process to our AWS file.	2.6			A1
Martell	Michael A.	MAM	Principle	5/2/2006	Planning- Reviewing testing plan document.	1.0			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Work on Packard budget.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Update of the issues tracking matrix for the weekly statu update meeting.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Involvement in the weekly status update call.	1.9			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Work on the Physical Inventory Observation schedule.	3.8			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Project status update discussion with Sr. Manager	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Talked with SOX PMO on international testing timeline and substantive procedures	0.7			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Discussed changes to work programs with team and discussed status on Hyperion walkthrough and next steps	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Reviewed new testing work programs by tier, updated testing templates based on changes	3.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Preparation of budget	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Update divisional issues summary and participate in status call	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Saginaw - Update divisional issues summary and participate in status call	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	ACS - Update divisional issues summary and participate in status call	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	ACS - Preparation of budget	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Review and respond to ACS related emails	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	ACS - Review walkthroughs	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Preparation of budget	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Performing divisional summary and correspondence with senior	0.8			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Saginaw - Preparation of budget	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Review and respond to Saginaw related emails	0.4			A1
Peterson	Christopher A.	CAP	Manager	5/2/2006	Reviewed the final set of TSRS worksteps and made necessary changes.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Corporate Walkthroughs-Updating our matrix of the company's narratives by our significant processes, and updating responsibility by process.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Corporate Walkthroughs-walking the staff through the significant processes that still need controls associated in AWS.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Corporate Walkthroughs-Documenting our understanding of the Healthcare accrual process.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Planning - Consolidated-adding substantive worksteps and associating assertions for the accounts at the Divisions in AWS.	3.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Received and tied in the Open Items for the IFSCP walkthrough	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Finished drafting the inventory costing walkthrough.	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Met with M. Kloss to discuss various items relating to the inventory costing walkthrough.	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Drafting of the Tooling walkthrough.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Met with C. Davis (Capital Management Group) to vouch the respective supporting documentation	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Discuss audit status with B. Dellinger	0.9			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Review audit fees with B. Thelen	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Review accounting issues with J. Williams	1.8			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Review audit issues with team	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created walkthrough template for Accrued Liabilities walkthrough template.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created walkthrough template for Amortize Definite-Lived Assets walkthrough template.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created walkthrough template for calculation prepaid expense process.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Set-up appointment to discuss Training Fund accrual and sent email with requests.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Retrieved AWS synch file from corp sever and sent to team members.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Added corp controls and created walkthrough template for financial statement close process.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Set up cash disbursements walkthrough template	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Added Corp controls and created walkthrough template for Cash Receipts	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created folders for documentation of Corporate walkthroughs.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Added controls for corporate PP&E aws steps and also added to walkthrough template and associated controls to AWS activity 7.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	DPSS - Followed with client regarding outstanding items.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/2/2006	Team weekly meeting to discuss audit status.	2.6			A1
Simpson	Jamie	JS	Senior Manager	5/2/2006	Discussion with team regarding planning status.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/2/2006	Discussion with N. Miller regarding T&I Q1 status.	0.5			A1
Stille	Mark Jacob	MJS	Staff	5/2/2006	Documentation and completion of GM application walkthrough.	3.1			A1
Vang	Reona Lor	RLV	Senior	5/2/2006	ACS - Follow-up questions and open items with ACS Manager, J. Hooper.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/2/2006	E&S - Prepared Inventory Management Walkthrough	2.6			A1
Wardrope	Peter J.	PJW	Senior	5/2/2006	Discussion with T. Bomberski regarding sample size requirements for Delphi testing.	0.8			A1
Wardrope	Peter J.	PJW	Senior	5/2/2006	Discussion regarding open items for walkthroughs.	0.9			A1
Wardrope	Peter J.	PJW	Senior	5/2/2006	Preparation of controls not walked through matrix for walkthroughs.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with Tax regarding proper use of Delph Audit - Activity Codes per J. Simpson.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Preparation of DPSS and E&S Total Hours - by Level; correspondence with A. Krabill accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Work on coding April time detail by activity code for budget analysis.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with A. Krabill regarding Delphi Diesel Systems UK - Gillingham Q1 TSRS work; print accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with J. Simpson regarding Delphi International First Quarter Instructions - UK; forward email accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Review ARMS availability reports per T. Merewether.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with J. Simpson and partners regarding Delphi TDPE availability.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	5/3/2006	Packard - List all reports used in the Sales, AR walk-through	2.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/3/2006	Packard - Prepare the Inventory Reserve memo (as part of the walk-through documentation)	2.6			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Preparation of correspondence to B. Murray regarding Environmental walkthrough	0.2			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Preparation of E&S Audit Strategies Memorandum	0.6			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Review of E&S inventory documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	E&S Q1 review status discussion with A. Krabill	0.5			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Met with A. Krabill to discuss DPSS staffing budget	1.1			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Met with A. Krabill to discuss E&S staffing budget	1.2			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Met with A. Krabill, J. Simpson, N. Miller, E. Marold, and A. Ranney to discuss AWS engagement, significant account determination, and associated significant processes.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/3/2006	Review of Delphi divisional test of control worksteps within AWS program.	2.7			A1
Boston	Jason C.	JCB	Staff	5/3/2006	Documenting the Accounts Payable function for the E&C Expenditures Walkthrough.	3.1			A1
Boston	Jason C.	JCB	Staff	5/3/2006	Documenting the Walkthrough of Inventory Management for E&C Division.	4.9			A1
Ellis	Timothy A.	TAE	Senior	5/3/2006	Review and sort substantive testing procedures.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2006	E&C - Review of quarterly financial statements.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2006	E&C - Review of quarterly CFO report.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2006	E&C - Review of accounting policies for tooling, R&D, PP&E.	3.7			A1
Horner	Kevin John	KJH	Staff	5/3/2006	Began comparison of court cases in Delphi Bankruptcy News to court cases listed in CFO reports	1.8			A1
Horner	Kevin John	KJH	Staff	5/3/2006	Finished comparing financial statement risks in Delphi's divisional framework to WCGW's in AWS.	2.3			A1
Horner	Kevin John	KJH	Staff	5/3/2006	Began comparison of WCGW's from global automotive matrix to WCGW's in AWS for significant processes.	3.9			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review PY SOPAs to understand how they may impact 2006	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review Sales/AR Reserve walkthrough	0.8			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review Payroll/Employee Cost reserve walkthrough	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review PY E&C control deficiency matrix to understand how they may impact CY	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Divisional budget preparation	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Review of International Q1 reporting	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Engagement administration	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	E&S - Research regarding EITF 99-5 issues	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Review of the AWS file to date	0.4			A1

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Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Review of I/A reports	0.3			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Team discussion regarding methodology for documentation within AWS for each division.	1.8			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Review of division's test of controls work program related to the inventory process.	1.9			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Review of divisions test of controls work program relate to the fixed asset process and implemented revisions where necessary.	1.9			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Review of divisions' substantive procedures related to th fixed asset accounts and implemented revisions where needed.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/3/2006	Developing budget for the T&I division.	2.6			A1
Miller	Nicholas S.	NSM	Manager	5/3/2006	Meet with A. Krabill, J. Simpson and other team members to discuss the corporate AWS file.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/3/2006	Preparation for T&I meeting to discuss status.	2.5			A1
Pacella	Shannon M.	SMP	Manager	5/3/2006	Discuss with Core Sr. Manager status on NSJE CAAT procedures, substantive procedures and process to validate open deficiencies identified in 2005	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	ACS discussions with E.R.Simpson.	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	ACS - Review walkthroughs	2.3			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	Saginaw - Status update with E. Marold	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	Reviewing ACS related controls for J. Volek	1.2			A1
Peterson	Christopher A.	CAP	Manager	5/3/2006	Preparation for M. Whiteman meeting regarding Hyperion.	1.9			A1
Peterson	Christopher A.	CAP	Manager	5/3/2006	Hyperion meeting with M. Whiteman.	2.2			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Corporate Walkthroughs-documenting the Healthcare accrual and OPEB accrual process that we walked through for the first quarter.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Dayton Walkthroughs-Created a budget for the remainder of 2006 and discussing with Senior Manager accordingly.	2.4			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Planning - Consolidated-updating test of control worksteps in AWS related to Dayton.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Planning Consolidated-Meeting with audit team to go over significant accounts and related processes in View : of AWS.	2.3			A1

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Rothmund	Mario Valentin	MVR	Staff	5/3/2006	Met with A. Renaud to discuss LTD and payroll accrual on the E&C books	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	Discussed engineering expense at E&C with process owner D. Unrue	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	E&C - Worked on clearing Open items on the expenditure and payroll cycle	1.0			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	E&C - Finished drafting the tooling walkthrough.	5.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	E&C - Met with M. Maciejewski to discuss follow-up questions regarding tooling walkthrough.	0.8			A1
Sheckell	Steven F.	SFS	Partner	5/3/2006	Review audit planning	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Signed off on all applicable worksteps in ACS work program.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Retrieved AWS synch for ACS and synched to the server.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Met with client to discuss ACS payroll JV's.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Coordination to obtain workpapers from office for ACS.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Discussed open items with EY management and followed-up with ACS staff.	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Added printed 8-k's to new binder at Corporate.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Reviewed TSRS workplan added to Corporate AWS file to ensure no associations or fast text was deleted during transfer of steps between the two engagements.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Met with client to discuss UAW training fund accrual.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Specified which controls were "IT-Dependent Manual" controls in the Corporate AWS file.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with A. Ranney regarding Dayton budget.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with T&I regarding budget analysis.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with team regarding budget preparation .	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Conf. call with S. Bagworth from the UK to discuss 2006 audit scope.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/3/2006	Meeting with team to discuss AWS file and identification of signification accts/processes.	2.6			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with S. Pacella regarding TSRS status.	0.7			A1
Vang	Reona Lor	RLV	Senior	5/3/2006	Follow-up questions of open items with J. Hooper, Manager at ACS.	2.4			A1
Vang	Reona Lor	RLV	Senior	5/3/2006	E&S - Documented Inventory Reserves data in Inventor, Costing and Management walkthroughs.	3.6			A1
Wardrobe	Peter J.	PJW	Senior	5/3/2006	Hyperion closing meeting with M. Whiteman.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Compile all division budget total detail; revise accordingly per J. Simpson.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Preparation of summary of actual hours by level incurred through April for each division per engagement team.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with J. Simpson regarding list of legal entities + list of timely engagements (T/B entities) per request from S. Jackson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with J. Cowie, M. Pagac and J. Hasse regarding serial numbers for security badge.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Obtain various Delphi phone numbers on intranet per A. Tanner and B. Skelton.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with J. Hasse, B. Welsh and A. Krabill regarding E&Y Network Access.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with M. Sakowski regarding Hyperion access.	0.1			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Review of sales-by-customer analytic and preparation of related follow-up requests for information to L. Denny	1.1			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Review of E&S inventory walkthrough documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Discussion with J. Simpson regarding engagement staffing	0.4			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Met with A. Krabill and R. Vang to discuss E&S staffing model	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/4/2006	Review of E&S inventory workpaper documentation	1.9			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Discussion of FSCP review notes with O. Saimoua	0.3			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Review consolidated memo regarding incremental Q1 procedures for 1st year audit.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Met with S. Sheckell and A. Krabill to discuss combined risk assessments for Delphi	0.5			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Meeting with S. Sheckell, A. Krabill, J. Simpson, N. Miller, A. Ranney, and E. Marold to discuss AWS, audit procedure timing, combined risk assessments, and other planning matters.	1.8			A1
Boston	Jason C.	JCB	Staff	5/4/2006	Meeting with M. Adams and S. Cornell to discuss the AR Process for the E&C Walkthrough.	1.3			A1
Boston	Jason C.	JCB	Staff	5/4/2006	Documenting the Sales/AR Process for E&C Walkthrough.	0.9			A1
Boston	Jason C.	JCB	Staff	5/4/2006	Documenting E&C Purchasing Walkthrough	5.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of Payroll walkthrough	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of Purchases/AP walkthrough.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of Sales/AR walkthrough	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of FSCP walkthrough.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of inventory walkthrough.	1.9			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Met with J. Simpson to receive instructions for benchmarking information	0.3			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Finished comparison of legal cases reported in Delphi Bankruptcy News to cases reported in Delphi CFO reports	1.4			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Finished comparison of global automotive template WCGW's to WCGW's in AWS.	1.8			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Created benchmarking analysis of segment sales of top automotive suppliers	3.2			A1
House	Brandon T.	BTH	Staff	5/4/2006	Packard - Creating client assistance listing for ITGC testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
House	Brandon T.	BTH	Staff	5/4/2006	Packard - Clearing review comments	2.4			A1
Kearns	Matthew R.	MRK	Senior	5/4/2006	E&C - Meeting with J. Brooks to discuss quarterly legal reserve process	0.7			A1
Kearns	Matthew R.	MRK	Senior	5/4/2006	E&C - Review updated 2005 E&C SOPAs and performing analysis for Q1 ASM	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2006	Corp - Review of International Q1 reporting	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2006	Corp - Meeting with S. Sheckell, J. Simpson, M. Boehm, N. Miller, A. Ranney and E. Marold to discuss planning for the team planning event, review certain aspects of the AWS file and discuss the approach regarding combined risk assessments.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2006	Corp - Further discussions with S. Sheckell regarding the documentation of CRA's in the consolidated AWS file	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2006	Corp - Divisional budget preparation	0.7			A1
Marold	Erick W.	EWM	Senior	5/4/2006	Preparation of the 2006 Corporate Budget including other audit areas not covered by division budgets.	2.4			A1
Marold	Erick W.	EWM	Senior	5/4/2006	Reviewed documentation prepared by K. Horner which compared our AWS WCGW's to the firm templates WCGWs.	1.3			A1
Marold	Erick W.	EWM	Senior	5/4/2006	Documented changes within AWS to include new significant accounts, assertions, and related controls based on team discussion.	2.1			A1
Marold	Erick W.	EWM	Senior	5/4/2006	Meeting with Corporate Team to review AWS file - specifically related to initial testing procedures, how to evaluate material weaknesses, and supplemental audit programs.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Meeting with S. Sheckell and other team members to discuss the AWS file.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Time spent reading through of the AWS file and work programs.	3.3			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Completion of balance sheet analytics for T&I.	2.6			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Meeting with J. Simpson to discuss status of T&I.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/4/2006	Discuss project status updates with Sr. Manager	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/4/2006	Meeting with Pierre (CAS) to discuss changes made to the SAS 99 CAAT scripts and how the manual j/e's are identified.	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/4/2006	Discussed staffing changes with scheduler that would impact Delphi	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/4/2006	Review Management's testing procedures and provide feedback.	2.1			A1
Pagac	Matthew M.	MMP	Manager	5/4/2006	ACS - Review Walkthroughs	4.2			A1
Pagac	Matthew M.	MMP	Manager	5/4/2006	E&C - Planning on legal reserve testing	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/4/2006	E&C - Updates on walkthroughs and quarter with M. Kearns & team	1.2			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-Going over questions related to the Union Training fund accrual with the staff.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-Updating our matrix of corporate processes and our responsibilities/status for all corporate walkthroughs.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-Meeting with the client (M. Fraylick) to walkthrough the warranty reserve process for the first quarter.	1.6			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-documenting the controls in place over the Healthcare IBNR accrual calculation.	1.7			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Planning - Consolidated-Setting up sample size guidance to put in AWS as reference for the team when performing test of controls.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Planning - Consolidated-meeting with the seniors, managers & senior managers of the audit team to discuss our timing of interim audit and testing approach.	2.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/4/2006	E&C - Payroll Cycle - Cleared open items - discussion on various payroll topics D. Pattyes (Delphi A-HR)	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/4/2006	E&C - Drafted the Fixed Asset walkthrough, including addition, disposal, depreciation, and data maintenance	6.7			A1
Sheckell	Steven F.	SFS	Partner	5/4/2006	Discussions with team regarding audit planning	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/4/2006	Review 1st quarter financial reporting with Company	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/4/2006	Review planning documentation	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2006	ACS - Documented UAW and IUE training fund accrual process.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2006	ACS - Corresponded with client regarding levels of responsibility for recording of payroll entries.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2006	ACS - Prepared minority interest walkthrough template.	3.1			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with A. Ranney on corporate status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Mtg with J. Williams to discuss segments and other acct matters.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with R. Vang on 2006 staffing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with M. Boehm on senior needs for 2006	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Meeting with team to discuss AWS file/audit approach/timing.	2.5			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with J. Klein regarding restructuring.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Review of Q1 Balance sheet analytics for T&I.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Time spent reading T&I FAS 146 memo.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with A. Krabill, S. Sheckell, and N. Miller regarding FAS 146/112 as it relates to T&I.	1.5			A1
Tanner	Andrew J.	AJT	Senior Manager	5/4/2006	Discussions with M. Martell re: testing resources	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	5/4/2006	Meeting with S. Pacella and C. Peterson re: testing resource plan and Hyperion wrap-up	0.9			A1
Vang	Reona Lor	RLV	Senior	5/4/2006	ACS - Discussed open items with J. Hooper, ACS Manager.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/4/2006	Cleared review notes for ACS - AP walkthrough.	3.6			A1
Vang	Reona Lor	RLV	Senior	5/4/2006	E&S - Documented E&O Reserve Workpapers	1.1			A1
Wardrope	Peter J.	PJW	Senior	5/4/2006	Review of GM walkthrough documentation.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence with M. Hatzfeld regarding Delphi Apr. Time - Activity Codes for actual hours by division analysis.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence with C. Waligorski regarding pages from Delphi scope and fee book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence regarding B. Welsh visit on May 6-11.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence with A. Ranney and E. Marold regarding Delphi AWS synch.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Review emails regarding coordination of Q1 2006 Quarterly Internal Control/Fraud Meeting.	0.1			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Call with M. Brady regarding Delphi engagement staffing	0.3			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Review of control test procedures in Corporate AWS file	3.2			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Cleared E&S inventory workpaper review notes	1.4			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Preparation of memorandum regarding EY response to material weaknesses and significant deficiencies as of 12/31/05	2.2			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Preparation of E&S analytic for disaggregated revenue data (e.g. sales by customer, region, product line, etc.)	0.7			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with A. Renaud, Accounting Manager, to discuss how goods invoiced are reconciled to that received.	0.1			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with S. Draper, Purchasing Manager, to discuss the purchasing function	0.5			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with M. Adams, AR Manager, to discuss the AR process	0.6			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with T. Pariseaus, PCL, to discuss the material return process	0.9			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Wrapping up the documentation of the Inventory Management Walkthrough	1.1			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Obtaining documentation for the E&C Purchases Walkthrough	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/5/2006	Documenting E&C Purchasing Walkthrough.	2.9			A1
Ellis	Timothy A.	TAE	Senior	5/5/2006	Review and sort substantive testing procedures.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of Payroll walkthrough	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of Purchases/AP walkthrough.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of Sales/AR walkthrough	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of FSCP walkthrough.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of inventory walkthrough.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	5/5/2006	Status discussions with the team re: Packard, Saginaw, Dellinger agenda, and E&C	2.4			A1
Henning	Jeffrey M.	JMH	Partner	5/5/2006	Discussion regarding Q1 work for T&I.	0.6			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Preparation of e-mail to J. Simpson regarding benchmarking analysis of segment sales and comparison of legal cases	0.2			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Organized documentation from the benchmarking analysis of segment sales and comparison of legal cases to CFO reports	0.4			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Began changing audit program worksteps in AWS to include verbiage about selecting a sample size in accordance to sample size guidance	4.0			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Travel coordination for stay in Warren, OH to finish quarter work for Packard	0.3			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Packard - Received balance sheet fluctuations from S. Reinhart, OAS Manager, and documented fluctuations in our analytic review document	2.8			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	AHG - Discussing AHG time frame with Bill of ISS AHG	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	AHG - Reviewing AHG PBC prior to having meeting with client to discuss timing of procedures	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	E&C - Reviewed financial statement close walkthrough.	3.3			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	E&C - Reviewed inventory management walkthrough.	3.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	5/5/2006	Corp - Divisional budget preparation	2.1			A1
Marold	Erick W.	EWM	Senior	5/5/2006	Review of Delphi's 2005 10-K draft.	2.2			A1
Marold	Erick W.	EWM	Senior	5/5/2006	Documentation of my conclusions regarding which firm WCGW's should or should not be included within our AWS file.	3.9			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Discussion with A. Ranney about the union training accrual walkthrough.	0.1			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Time spent planning/coordinating meeting with Packard management and engagement management for week of 5/8.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Review of Packard inventory walkthrough files.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Discussions with J. Simpson preparing for T&I meeting.	1.5			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Work on the quarterly review fluctuations.	1.6			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Meeting with D. Greenbury and various other T&I accounting personnel to discuss the status of the quarterly review.	2.5			A1
Pacella	Shannon M.	SMP	Manager	5/5/2006	Continue reviewing Delphi testing procedures	3.2			A1
Pagac	Matthew M.	MMP	Manager	5/5/2006	ACS - review walkthroughs	1.9			A1
Pagac	Matthew M.	MMP	Manager	5/5/2006	Discussion with A. Kulikowski on scoping for 2006 and review of Delphi file	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/5/2006	Discussion with J. Henning & M. Hatzfeld on Scoping memo and revision to document	1.8			A1
Ranney	Amber C.	ACR	Senior	5/5/2006	Corporate Walkthroughs-Detail reviewing the Calculation of Minority Interest Liability Walkthrough.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/5/2006	Corporate Walkthroughs-Detail reviewing the Union Accrual Calculation walkthrough documentation and going over notes with staff.	3.7			A1
Ranney	Amber C.	ACR	Senior	5/5/2006	Planning - Consolidated-walking the staff through changes that need to be made to the Test of Control worksteps in the AWS file.	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/5/2006	E&C - Finished the Fixed Asset Walkthrough.	5.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/5/2006	E&C - Met with K. Smith and M. Macijewski to discuss various asset topics, such as tooling, FA additions, disposals, impairment etc.	1.2			A1

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Scheckell	Steven F.	SFS	Partner	5/5/2006	Review 2005 10K	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	ACS - Prepared for meeting with client regarding responsibility for Payroll entries.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	Completed preparation of walkthrough template for training accruals.	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	Preparation of the IBNR Warranty accrual analysis process walkthrough	3.5			A1
Simpson	Jamie	JS	Senior Manager	5/5/2006	Discussion with J. Henning regarding status of Q1 work for T&I.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/5/2006	T&I - Discussion with N. Miller on Q1 open items.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/5/2006	Mtg with T&I finance team (including D. Greenbury) to discuss Q1 open issues.	2.7			A1
Vang	Reona Lor	RLV	Senior	5/5/2006	Reviewed ACS AP Walkthrough portion prepared by E.R. Simpson; forward review notes accordingly.	2.1			A1
Vang	Reona Lor	RLV	Senior	5/5/2006	Documented ACS - AP Walkthrough review notes.	2.6			A1
Vang	Reona Lor	RLV	Senior	5/5/2006	E&S - Documented E&O Reserve Workpapers and Walkthrough Template	3.4			A1
Wardrope	Peter J.	PJW	Senior	5/5/2006	Prepared and sent CAL to T. Lessanau for Global Network walkthrough.	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/7/2006	Travel time to Warren, OH for Packard visit	3.9			A1
Henning	Jeffrey M.	JMH	Partner	5/7/2006	Planning re: European shared service center	0.6			A1
Horner	Kevin John	KJH	Staff	5/7/2006	Travel time to Warren, OH to work on Delphi Packard for the week	3.9			A1
Miller	Nicholas S.	NSM	Manager	5/7/2006	Drive time to Warren, OH for Packard.	3.0			A1
Pacella	Shannon M.	SMP	Manager	5/7/2006	Review Delphi testing procedures	2.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with M. Hatzfeld and A. Krabill regarding Delphi - Total Audit Budget.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Revise Total Audit Budget per revised divisional budget and corporate budget received.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Print and log Delphi Portugal deliverables; correspondence with J. Simpson accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with J. Hasse regarding Guest access fo B. Welsh.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Providing miscellaneous assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Coordination of Proxima for Delphi team use.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Update Delphi Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Drive and pick-up time to Troy office to obtain proxima for Delphi team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with M. Stille regarding Delphi Phone Directory.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Discussion with T. Cooney for Inventory Reserve for Packard	0.6			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Follow-up questions regarding the warranty walk-through with L. Jones for Packard	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Preparation of Warranty walk-through for Packard	2.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Preparation of inventory reserves walk-through for Packard	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Detail review of Warranty Walk-through for Packard	2.6			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Discussed Cuneo E&O calculation with S. Sheckell and A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Met with S. Uppal and M. Kelso to walkthrough the DPSS quarterly E&O calculation for the Cuneo warehouse.	1.6			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Preparation of agenda for Q1 Closing meeting with DPSS Finance personnel	0.6			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Selection of ER&D testing sample and preapration of related correspondence to C. Lebeau.	0.9			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Preparation of E&S sales by customer analytic for Q1	1.7			A1
Boston	Jason C.	JCB	Staff	5/8/2006	Documenting E&C Sales AR Walkthrough	0.2			A1
Boston	Jason C.	JCB	Staff	5/8/2006	Documenting E&C AP Walkthrough	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/8/2006	Finishing E&C AP Walkthrough documentation	6.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of tooling and inventory accounting models and policies.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of Packard walkthrough documentation for E&O, Bad Debt.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of Packard walkthrough documents for warranty, & FSCP.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of FSCP, Q1 SAS 100 analyticals.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - travel time to Warren, OH to perform review of SAS 100 wps.	4.2			A1
Henning	Jeffrey M.	JMH	Partner	5/8/2006	Finalize Packard timing.	0.7			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - provide quarterly division checklist for N. Miller.	0.1			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Received international inventory information from N. Miller and instructions to update inventory schedule	0.2			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Created spreadsheet to track physical inventory observations based on our selections of sites to conduct observations	1.8			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Updated the U.S. Inventory schedule with international data	2.1			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Set up time to meet with C. High to discuss intercompany receivables/payables	0.2			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Met with C. High to discuss allied/intercompany imbalance process	0.6			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Reviewed control objective templates relating to related party/allied accounting treatment in preparation for meeting with C. High to discuss intercompany receivables/payables	0.8			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Created memo to document the monthly process to account for intercompany imbalance	1.6			A1
Izzo	Tamara H.	THI	Partner	5/8/2006	Update/review of planning documentation	1.1			A1
Kearns	Matthew R.	MRK	Senior	5/8/2006	E&C - Review purchases/AP walkthrough prepared by EY staff	4.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/8/2006	Corp - Meeting with B. Welsh in Troy, topics included background on Delphi and its divisions and review of the current aws file.	6.8			A1
Marold	Erick W.	EWM	Senior	5/8/2006	Meeting with B. Welsh to discuss international location structure (i.e. which divisions use shared services and to what extent.	2.3			A1
Marold	Erick W.	EWM	Senior	5/8/2006	Review of current AWS engagement with B. Welsh - including significant accounts, WCGW's, etc.	2.4			A1
Marold	Erick W.	EWM	Senior	5/8/2006	Review of March planning meeting deck with B. Welsh related to the divisions' products and control deficiencies.	2.7			A1
Martell	Michael A.	MAM	Principle	5/8/2006	IT audit meeting with Joe regarding strategy discussion - reliance, issues	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Review of the Packard JE's required to be reviewed for the Q1 procedures.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the Balance Sheet and Income Statement fluctuation explanations provided by S. Reinhard.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the AR Reserve walkthrough.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the Budget to Actual Process.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Going through review notes with M. Hatzfeld.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Status review meeting with C. Zerull and M. Hatzfeld.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the inventory costing walkthrough, and reassessing the manner in which inventory is accounted for.	2.8			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Work on physical inventory observation schedule.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Discussion with SOX PMO regarding 2005 SOX deficiency status	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Weekly status Meeting with IT SOX PMO	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Prepare meeting materials for IT Executive Update Meeting	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Project update discussion with Sr. Manager for Executive Update Meeting	1.3			A1

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Pagac	Matthew M.	MMP	Manager	5/8/2006	E&C - Update discussions with M. Rothmund & M. Kearns.	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Review of E&C related emails.	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Discussion with J. Volek, regarding deficiency tracker	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Updating overall Delphi scoping memo	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Summary of open controls for Material Weaknesses for Delphi	1.6			A1
Peterson	Christopher A.	CAP	Manager	5/8/2006	Attended Global Network ITGC kickoff meeting at Northfield Crossing.	1.2			A1
Peterson	Christopher A.	CAP	Manager	5/8/2006	Reviewed and respond to emails regarding Global Network ITGC kickoff meeting follow-up questions.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/8/2006	Planning - Consolidated--adding Principal Substantive Procedures specific to the automotive industry to AWS worksteps.	2.2			A1
Ranney	Amber C.	ACR	Senior	5/8/2006	Planning - Consolidated-meeting with audit team and B. Welsh to discuss Delphi company background and approach to develop international AWS file.	2.6			A1
Ranney	Amber C.	ACR	Senior	5/8/2006	Planning - Consolidated-Meeting with audit team and B. Welsh to go over the set-up of the AWS file as it applies to the international teams.	3.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with A. Renaud to get an understanding of the Long term liability and get and understanding of what makes up the liability (rebates, etc..)	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with D. Unrue to discuss the Engineering cost/ revenue and get an understanding what accounts are impacted by the revenue/cost	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Cleared review notes on the warranty accrual walkthrough	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with K. Smith (FA Supervisor) to discuss the rest of the open items, as well as the amortization of the tooling piece.	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Work on the payroll accrual, done by the plants.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with A. Renaud to discuss what accounts are impacted and who is booking these accruals at the plant	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Clearing notes on the inventory reserve walkthrough.	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with M. Schultz to tie out the inventory balances to SAP and Hyperion	0.7			A1
Sheckell	Steven F.	SFS	Partner	5/8/2006	Time spent responding to international team's inquiries.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Attempted to re-schedule meeting with K. Jones to discuss payroll entries and training accruals.	0.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Sent document request and inquiry email to client.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Discussed Payroll Accrual process entries with EY manager.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Preparation of emails to EY team members at various divisions to follow-up on Payroll Accrual process entries.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Cleared review notes of AP process walkthrough.	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	Updated assertions in Corporate AWS engagement.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	DPSS - Emailed R. Nedadur regarding outstanding open item.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	DPSS - Updated documentation with outstanding documentation we have received.	2.7			A1
Stille	Mark Jacob	MJS	Staff	5/8/2006	Meeting with T. Lesnau and B. Hegelund for Global Network walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	5/8/2006	Clearing of SAP walkthrough review comments.	3.7			A1
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Development of agenda/consolidation of documents for IT exec update meeting	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with S. Pacella to discuss PN2 and application controls	0.6			A1
Vang	Reona Lor	RLV	Senior	5/8/2006	Clearing review notes for ACS-AP Process Walkthrough.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/8/2006	E&S - Documentation of E&S Inventory Hardcopy Workpapers	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	5/8/2006	E&S - Preparation of Inventory Walkthrough Templates E&O and Inventory Costing	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Correspondence with N. Winn and team regarding Proxima - Return.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Correspondence with S. Pacella regarding TSRS Update Meeting.	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Discussion with M. Starr for Revenue Walk-through for Packard (Buy/sell arrangements)	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Discussion with S. Reinhart on the quarterly controls for AR walk-through for Packard	0.6			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Discussion with C. High for AR walk-through for Packard (quarterly controls)	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Follow-up questions regarding the Inventory reserves walk-through for Packard with L. Jones	0.8			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Packard - Preparation of inventory reserve walk-through	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Packard - Preparation of Warranty Walk-trough for Packard	1.7			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Packard - Preparation of Revenue, AR walk-through for Packard (update on quarterly controls)	2.3			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Obtained Q1 Cuneo E&O reserve calculation and discussed historical scrap rates with M. Kelso.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Met with J. Steele and T. Clark to discuss Q1 variance explanations and provide open items listing.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Discussed review notes on revenue and expenditure processes with A. Krabill.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Preparation of inventory reserve walkthrough t template for Cuneo E&O	1.3			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Review of Inventory Costing walkthrough documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Review of Inventory reserve (E&O, LCM, and Shrinkage) walkthrough documentation.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/9/2006	Call with J. Simpson, E. Marold, and N. Miller to discuss Journal Entry testing procedures and review of related divisional JE files.	1.5			A1
Boston	Jason C.	JCB	Staff	5/9/2006	Cleaning up Inventory Management Walkthrough Notes for E&C	2.1			A1
Boston	Jason C.	JCB	Staff	5/9/2006	Wrapping up E&C AR Sales Walkthrough Review Notes	6.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/9/2006	Packard - Closing meeting with FD and AFD, J. Henning and N. Miller to present current status of audit.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/9/2006	Packard - Preparation for AFD FD meeting.	2.7			A1
Henning	Jeffrey M.	JMH	Partner	5/9/2006	Packard status meeting with Chris and N. Miller	1.8			A1
Henning	Jeffrey M.	JMH	Partner	5/9/2006	Review Packard Q1 and walkthrough status	3.8			A1
Henning	Jeffrey M.	JMH	Partner	5/9/2006	Attend weekly status conference call	0.7			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - preparation of e-mail to S. Reinhart, OAS Manager, outlining follow-up questions we had regarding balance sheet fluctuations	0.1			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Received March 1210 analyses from S. Reinhart, OAS Manager	0.2			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Updated physical inventory observation tracking spreadsheet with changes from M. Pagac.	0.6			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with S. Reinhart, OAS Manager, to discuss follow-up questions relating to balance sheet fluctuations	1.1			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Call with C. Jackson, Ohio Operations, to discuss payroll accrual and he directed me to L. Krukowski, Finance Analyst	0.1			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with M. Roberts to discuss payroll accrua at Division, she directed me to C. Jackson, Ohio Operations.	0.2			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with C. High for follow up questions relating to intercompany imbalance reserve entry made each month	0.3			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with T. Cooney, Finance Administrator, to discuss how hourly payroll accrual is handled each month for the division.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Discussion with N. Miller to receive tasks that need to be completed.	0.3			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Received documentation of payroll accrual for Warren Operations from L. Krukowski, Finance Analyst and discussed with her what I received .	0.6			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Discussion with L. Krukowski, Finance Analyst regarding hourly payroll accrual process.	0.7			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Began reviewing inventory walkthrough templates and quarterly controls that still need to be walked through	0.8			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Finished Allied Imbalance memo and tied out supporting documentation	1.3			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Created Payroll accrual memo and tied out documentation received regarding the monthly process t record hourly payroll accrual	1.6			A1
Izzo	Tamara H.	THI	Partner	5/9/2006	Discussion with D. Bayles on RAS Approach	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/9/2006	E&C - Worked on E&C quarterly procedures including meeting with A. Renaud, finance manager	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/9/2006	E&C - Review E&C walkthroughs including assisting staff with review notes	7.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	Corp - Meeting with B. Welsh and S. Sheckell to discuss European audit planning.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	DPSS - Review of walkthroughs and other Q1 workpapers	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	Corp - Staffing discussion with S. Sheckell and M. Boehm	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	Corp - Budget discussion with S. Sheckell and J. Simpson	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	DPSS - Review of Q1 analyticals	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	DPSS - Preparation for Q1 closing meeting	0.4			A1
Marold	Erick W.	EWM	Senior	5/9/2006	Review of substantive procedures related to fixed assets.	2.4			A1
Marold	Erick W.	EWM	Senior	5/9/2006	Review of test of controls related to fixed assets.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/9/2006	Review of test of controls related to the expenditure process.	2.8			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Review of the E&O walkthrough.	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Clearing M. Hatzfeld and J. Henning comments about the Packard engagement.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Review inventory walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Work on the Summary Issues Matrix for the Packard Division.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Meeting with J. Henning and M. Hatzfeld to discuss Packard accounting matters.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Meeting with FD, AFD, J. Henning and M. Hatzfeld to discuss Q1 Review status and findings to date.	2.0			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Discussions with M. Hatzfeld about his comments/questions and key items for the meeting.	2.7			A1
Pacella	Shannon M.	SMP	Manager	5/9/2006	Preparation of email to Resource Scheduler to discuss resourcing need (May - August)	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/9/2006	Prepare email to SOX PMO giving international testing status	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/9/2006	Review E&C year end adjustments schedule	2.4			A1
Pagac	Matthew M.	MMP	Manager	5/9/2006	Review E&C walkthroughs	4.6			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Discussing the Treasury Department's role in the Bankruptcy AR Set-off process with the client (S. Snell) for our walkthrough of this process at the Corporate level.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Detail reviewing the accrued warranty reserves walkthrough documentation.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Walking through our Minority Interest Liability Calculation with Senior Manager and preparing list of questions for the client.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Walking through our documentation of the Healthcare IBNR accrual process with the Sr. Manager and preparing a list of questions for the client.	2.4			A1

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Ranney	Amber C.	ACR	Senior	5/9/2006	Planning - Consolidated-Discussing audit procedures over the Excess & Obsolete Inventory Reserves that would be applicable to all divisions.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Planning - Consolidated-preparing a reference from GAM for the AWS file regarding appropriate procedures and timing of audit testing.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Quarterly Review-coordinating with the client (J. Nolan) to obtain a Q1 trial balance compared to 12/31/05 for Corporate.	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Clearing notes on the Warranty Accrual Walkthrough.	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Met with S. Nyutu to discuss the warranty council meeting minutes	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Clearing notes on the payroll cycle- getting an understanding of the plant payroll accrual	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Clearing notes on the AR Reserve walkthrough B4.3	4.2			A1
Sheckell	Steven F.	SFS	Partner	5/9/2006	Review internal control analyses	1.3			A1
Sheckell	Steven F.	SFS	Partner	5/9/2006	Review corporate analyses	3.1			A1
Sheckell	Steven F.	SFS	Partner	5/9/2006	International planning meeting with B. Welsh	5.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Reviewed Corp. worksteps compared to PSP's.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Discussed warranty accrual walkthrough documentation with EY Senior.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Updated Minority Interest walkthrough	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Updated training fund accrual walkthrough.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Prepared meeting agenda and request list for meeting scheduled with K. Jones.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Updated warranty accrual workpapers.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	DPSS - Arranged and prepared for meeting with J. Steele regarding Q1 variances.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	DPSS - Meeting with J. Steele and T. Clarke to discuss Q1 analytic questions.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	DPSS - Documented outcome of discussion with J. Steele regarding various Q1 analytics.	3.0			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Discussion with A. Ranney regarding Corporate walkthroughs.	2.2			A1

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Simpson	Jamie	JS	Senior Manager	5/9/2006	Discussion with M. Hatzfeld regarding U.S. divisional budgets.	0.2			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Discussion with S. Sheckell regarding U.S. divisional budgets.	1.3			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Time responding to email from E&Y China regarding deficiencies.	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Meeting with S. Sheckell and B. Welsh regarding international fees.	2.1			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Conf. call with team to discuss Q1 audit status.	1.2			A1
Stille	Mark Jacob	MJS	Staff	5/9/2006	Discussion with C. Peterson on how to resolve Hyperion comments.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/9/2006	Moving walkthrough documentation to AWS which included renaming workpapers, adding comments, and signing off.	2.1			A1
Stille	Mark Jacob	MJS	Staff	5/9/2006	Clearing and follow-up on Hyperion review comments.	3.8			A1
Vang	Reona Lor	RLV	Senior	5/9/2006	Follow-up calls to ACS based on review notes.	1.3			A1
Vang	Reona Lor	RLV	Senior	5/9/2006	Documentation of ACS-AP Workpapers (hardcopy)	3.1			A1
Vang	Reona Lor	RLV	Senior	5/9/2006	Clearing review notes for ACS-AP Process Walkthrough.	3.6			A1
Wardrope	Peter J.	PJW	Senior	5/9/2006	Preparation of weekly budget to actual analysis.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Correspondence with T. Merewether regarding Delphi ARMS Report.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Correspondence with A. Krabill regarding Actual Hours incurred for budget to actual analysis.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Revise total budget schedule per revised division budget per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Preparation of budget to actual analysis for week of 5/5.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Reconciliation of ARMS to estimate to complete on budget to actual analysis.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Various coordination of signed Exhibit C to PwC SOW - Revised; deliver to D. Bayles accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Various correspondence with Delphi, G. Curry and B. Welsh regarding issues with Guest network access for Brian.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Conference call with S. Jackson and J. Simpson regarding e-room preparation and requested documents.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Various correspondence with J. Simpson regarding Delphi TDPE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Compilation of Delphi Requested Documents for e-room per S. Jackson; forward accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Coordination of TSRS update meeting per S. Pacella including correspondence with Shannon.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Preparation of Legal reserve walkthrough for Packard	0.7			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Follow-up questions from Mike regarding the reserves (warranty and inventory)	0.8			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Preparation of the revenue walkthrough for Packard (sell/buy arrangements)	1.3			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Clear review notes from N. Miller for Reserve processes for Packard	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Select sample of journal entries to test and discuss the basis to do it for Packard	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Update revenue, AR memorandum for Packard	2.1			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	DPSS - Discussed review notes in inventory process with A. Krabill	1.4			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	DPSS - Preparation of correspondence to C. Anderson regarding Q1 closing meeting	0.2			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	E&S - Preparation of tooling walkthrough for E&S including related research of EITF 99-5.	2.5			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	Review of Corporate AWS workprogram including test of control and substantive worksteps	3.2			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	Update of DPSS ASM	1.1			A1

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Boston	Jason C.	JCB	Staff	5/10/2006	Cleaning up the Sales/AR Walkthrough Review Notes for E&C	2.7			A1
Boston	Jason C.	JCB	Staff	5/10/2006	Cleaning up the Inventory Management Review Notes for E&C	6.7			A1
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Review of walkthroughs for Packard	4.0			A1
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Travel time from Warren, OH for Packard	2.2			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Updated balance sheet fluctuation document with explanation received from S. Reinhart regarding fluctuation in special tooling account.	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Call with L. Krukowski, Finance Analyst, to find out which trial balance payroll accrual is being booked on.	0.2			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Discussion with D. Ford to track down construction work in process aged listing from J. Soledad, Mexico Finance.	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Spoke with E-R. Simpson regarding how payroll accrual is handled at Packard division and entry made on Corporate books	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Updated Payroll Accrual memo with information found out from discussion with E-R. Simpson.	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Updated M. Hatzfeld's review notes document for review notes that have been cleared	0.6			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Met with M. Starr, Cost Accounting Supervisor, to discuss consignment reconciliations	0.7			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Met with J. Yuhasz and T. Wong, Cost Accounting, to discuss annual physical inventory quantities	0.8			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Received bailment reconciliation report from J. Vargas, Mexico Finance, for our walkthrough of control 2.5.1-1, updated inventory walkthrough template	0.8			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Walked N. Miller through documentation received to clear M. Hatzfeld's review notes	0.8			A1

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Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Spoke with J. Vargas, Mexico Finance, to discuss reconciliation of consignment inventory quantities done each month for our inventory walkthrough	1.2			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Received documentation from T. Wong, Cost Analyst, outlining annual physical inventory quantities for Packard and updated inventory schedule	1.4			A1
Huffman	Derek T.	DTH	Senior	5/10/2006	Review of Delphi internal audit SAP test plans	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	AHG - Attended meeting with AHG representative, G. Anderson, discussing schedules he has prepared for E&Y for Q1 2006 review	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Assisted staff clearing walkthrough review notes related to E&C	0.5			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Reviewed capital expenditure walkthrough prepared by EY staff	2.1			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Reviewed FSCP walkthrough prepared by E&Y staff	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Reviewed purchases/AP walkthrough prepared by E&Y staff	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Review capital expenditure walkthrough prepared by E&Y staff	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	DPSS - Q1 analytical review	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	DPSS - Walkthrough review	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	Corp - Meeting with S. Sheckell and B. Welsh to discuss European Fee allocation	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	Corp - Q1 Fraud meeting with B. Thelen, S. Sheckell, DTT and Delphi IC department	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	E&S - Review of initial draft of Q1 analytics	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	DPSS - review Q1 ASM	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	Corp - Staffing discussion with S. Sheckell and M. Boehm	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2006	DPSS - Preparation for Q1 closing meeting	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/10/2006	Discussions and follow-up regarding ACS payroll walkthrough and the interfaces with the divisions.	2.2			A1
Marold	Erick W.	EWM	Senior	5/10/2006	Review of test of controls related to the financial statement close process.	1.3			A1
Marold	Erick W.	EWM	Senior	5/10/2006	Review of substantive procedures related to the expenditure process.	2.4			A1
Marold	Erick W.	EWM	Senior	5/10/2006	Initial review on non-standard journal entries and communication with Corporate Audit Services.	2.1			A1
Martell	Michael A.	MAM	Principle	5/10/2006	Testing call to discuss reliance on internal audit	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Preparing an agenda for and working to schedule a Packard inventory meeting.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - developing process for reviewing the quarterly journal entries.	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the walkthrough of the intercompany reconciliation process.	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the inventory walkthrough.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the Company's process for accruing and recording payroll.	1.0			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - following up on J. Henning and M. Hatzfeld's questions/comments about the walkthroughs.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Walking J. Henning through work completed to date.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the warranty walkthrough.	1.7			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Prepare all planning documentation for inclusion in AWS.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Discuss in scope applications for Packard with Core team.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Discussion with Core Sr. Manager to understand output from SAS 99 Procedures	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Discussion with IT SOX PMO to discuss possible scope changes in UK	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Update planning memo for inclusion in AWS.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Create planning documentation inventory for inclusion in AWS.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/10/2006	Reviewed client assistance listings for Steering and DGL for testing - sent to IT SOX PMO	1.1			A1
Peterson	Christopher A.	CAP	Manager	5/10/2006	Reviewed Hyperion IT Operational issues written by M. Stille.	2.3			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	Corporate Walkthroughs-Detail reviewing the walkthrough documentation of the Corporate Accrual fo IBNR Warranty Reserves.	3.6			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	Dayton Interim-Updating Dayton's budget for the 2006 audit.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	Dayton Walkthroughs-Documenting feedback for the two staff on the Dayton team for their annual review.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	T&I Quarterly Review-conference call with client (J. Meinberg and D. Greenbury) to discuss audit strategy to test Reimbursable tooling costs and amortization.	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Met with G. Halleck to discuss the inventory master file and the respective control environment surrounding the master file	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Met with A. Radjiewski to walk through the FA impairment analysis- the three step approach	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Clearing Notes on AR reserve, walkthrough.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Met with M. Adams to discuss the accuracy of th set-off receivables for AR reserve, walkthrough	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Clearing of Fixed Assets Review Notes	3.4			A1
Sheckell	Steven F.	SFS	Partner	5/10/2006	Review DPSS workpapers	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/10/2006	Review corporate accounting issues	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/10/2006	Review global fees and agendas with international teams	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	ACS - Worked on clearing ACS review notes.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	ACS - Discussed payroll journal entries with EY Team.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	ACS - Discussed payroll journal entries with K. Jones.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	Discussed training fund accrual document request and process with K. Jones.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	DPSS - Updated DPSS quarterly review workpapers.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	DPSS - Prepared a summary of debit balances for which bad debt reserve should not have been calculated	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	DPSS - Documented 'Freight In Inventory' adjustment JV.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with C. Failer regarding Delphi staffing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with S. Sheckell and A. Krabill regarding staffing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Time spent updating T&I's and Dayton's budgets.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with S. Jackson regarding Delphi E-room tool.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with S. Sheckell and B. Welsh regarding international fees.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Preparation of international fee communication email and budget	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Time spent responding to international team's inquiries.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Meeting with A. Brazier and J. Williams to discuss FAS 112 and FAS 144.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with M. Boehm and E. Marold regarding nor standard JE's.	1.4			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Documentation and signoff in AWS.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Documentation and follow-up on Global Network walkthrough.	1.1			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Global network walkthrough follow-up and documentation.	1.2			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Clearing and follow-up on Hyperion review comments.	1.9			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Development of client assistance listings.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/10/2006	Documentation of ACS-AP Workpapers (hardcopy)	2.8			A1
Vang	Reona Lor	RLV	Senior	5/10/2006	Clearing review notes for ACS-AP Process Walkthrough.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	5/10/2006	Follow-up questions on E&S Q1-1 Analytics to M. McDonald.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Correspondence with T. Merewether regarding Delphi ARMS Report.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Revisions to budget to actual analysis for week of 5/5.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Update contact list per J. Simpson, forward accordingly.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Clearing review notes in AWS file	0.7			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Request from client the journal entries to be tested for Q and coordinate the delivery	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Clear review notes from M. Hatzfeld and J. Henning's regarding the E&O inventory reserve walk-through	2.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Travel time to Warren, OH for Packard visit	3.9			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Preparation of deliverables (agenda, issues matrix, etc.) for quarterly closing meeting at DPSS.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Quarterly closing meeting with C. Anderson, S. Uppal, J Steele, and D. Langford	2.7			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Call with L. McGrew regarding the E&S balance sheet analytic	0.4			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	E&S - Discussion with R. Vang regarding E&S 1st quarter analytic procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Met with R. Reminick to discuss timing of Q1 qalkthrough procedures for Corporate	0.6			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Review of Corporate AWS file including WCGW's and related controls included within file.	2.6			A1
Boston	Jason C.	JCB	Staff	5/11/2006	Cleaning up Sales AR Walkthrough Review Notes for E&C	4.7			A1
Boston	Jason C.	JCB	Staff	5/11/2006	Cleaning up AP Review Notes for E&C	5.3			A1
Ford	David Hampton	DHF	Staff	5/11/2006	Worked with the Fixed asset department and capital department to obtain more information for the Packard walkthroughs including CWIP.	3.2			A1

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Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Received schedule of operating income after SOPA adjustments from S. Reinhart, OAS Manager	0.2			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Discussion with G. Chopko, OAS, to get 2006 budget by plant to clear M. Hatzfeld's review note.	0.2			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Discussed balance sheet fluctuations with N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Updated payroll memo to discuss the recordin of payroll expenses	1.2			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Went to North Riverside road location, plant 10, to walkthrough payroll expense recording with L. Krukowski, Finance Analyst	1.9			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	AHG - Review and formatted AHG Q1 2006 Non Standard journal entry file to determine approach for reviewing and testing them	0.7			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	AHG - Review schedules provided by client, Greg Anderson regarding Q1 2006 procedures	1.3			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	E&C - Complete review of FSCP walkthrough.	2.7			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	E&C - Review Inventory Costing Walkthrough.	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	DPSS - Preparation for and closing meeting for Q1	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	DPSS - Q1 workpaper review	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	Corp - Preparation for and conference call with E. Stevenson, B. Welsh, J. Simpson and S. Sheckell to discuss European Fees	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	DPSS - Responding to questions raised at the Q1 closing meeting	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	Corp - Preparation of schedule for European Planning event	0.8			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of Corporate's cash disbursement narratives.	1.3			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of Corporate's cash management narratives.	1.4			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of Corporate's cash receipt narratives.	1.5			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of warranty reserve analysis	1.5			A1

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Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Meeting with C. Zerull to discuss new accounting policy.	0.2			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Meeting with S. Reinhart to discuss status of the quarterly reviews.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Addressing notes from J. Henning for the Packard procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Review of inventory walkthroughs.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Preparing for meeting with J. Howry in regards to the Packard tooling process.	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Meeting with J. Howry in regards to the Packard tooling process.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Documenting discussions with J. Howry in regards to the Packard tooling process.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Review of the JE policy memo.	0.1			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Call with J. Simpson to discuss T&I quarterly procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Conference call with CAS to discuss issues with SAS 99 procedures for DGL	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Discussion with Core team on how journal entries get posted into DGL and SAP.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Numbering workpapers for inclusion into the AWS file - Packard walkthrough	2.2			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Updated planning memo and associated all planning documentation into AWS.	2.7			A1
Peterson	Christopher A.	CAP	Manager	5/11/2006	Review and sign off on planning documentation related to ITGC audits.	2.7			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-discussing review notes with the staff regarding the Union Training Fund Accrual process walkthrough documentation.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-Discussing review notes with the staff regarding the Warranty Reserve process walkthrough documentation.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-walkthrough the process of making payments against the Union Training Fund Accrual with the client (Y. Chiohon).	1.2			A1

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Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-going over Warranty Reserve Analysis with the team to discuss the assumptions being used by the company and appropriateness of the methodology.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Dayton Walkthroughs-writing the 2006 ASM for planning purposes.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	T&I Quarterly Review-reading through legal analysis and making a list of follow-up questions for the client.	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing notes on the Financial Statement Close Process	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing of Warranty walkthroughs Open items	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing notes on the purchase walkthrough	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing notes on the Inventory Costing Walkthrough	3.7			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Review staffing issues	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Attend DPSS closing meeting	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Review DPSS workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Review international planning agendas	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	ACS - Documented review notes in ACS walkthrough	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Prepared file with all significant Corporate processes and sent to N. Miller.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Sent inquiry email to K. Jones.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Set up appointments to meet with M. Fraylick and Y. Ciochon.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Participated in IBNR warranty accrual discussion with A. Ranney and E. Marold.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Updated Training Funds workpapers.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Reviewed warranty and training accrual reserves with A. Ranney.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Discussed union expenditure process with Y. Chichon.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	DPSS - Prepared detailed open items list and included it in AWS for EY manager.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	DPSS - Transferred tickmarks and updated workpapers for financial statement close.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with A. Ranney and E. Marold regarding warranty IBNR walkthrough	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with team regarding staffing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Preparation of international fee communication email.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Conf. call with E. Stevenson to discuss Europe audit fees.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Review of Delphi bankruptcy news	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with team regarding planning status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with S. Pacella , E. Marold and P. Long regarding non-std JE testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with N. Miller regarding T&I status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	General review of T&I walkthroughs.	0.5			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Updating of GM applications walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Follow-up of Data Center walkthrough and issues.	0.7			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Renaming of documentation, wp's, updating DITGC's fo aws.	0.9			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Development of client assistance listings.	1.2			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Follow-up and documentation of Global Network Walkthrough.	1.3			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Consolidation of observation templates.	1.4			A1
Vang	Reona Lor	RLV	Senior	5/11/2006	Clearing review notes for ACS-AP Process Walkthrough.	2.7			A1
Vang	Reona Lor	RLV	Senior	5/11/2006	Documentation of ACS-AP Workpapers (hardcopy)	3.1			A1
Vang	Reona Lor	RLV	Senior	5/11/2006	Review of E&S Q1-1 Analytics, additional follow-up questions.	2.2			A1
Wardrobe	Peter J.	PJW	Senior	5/11/2006	Review of GM walkthrough WPs.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Correspondence with A. Ranney regarding planning form for budget.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Correspondence with J. Simpson and M. Boehm regarding Delphi budget summary.	0.2			A1

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Boehm	Michael J.	MJB	Manager	5/12/2006	Drafted e-mail to S. Garza regarding tooling walkthrough open items	0.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Call with R. Hofmann to discuss E&S open items including tooling and analytical review	0.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Review of E&S documentation for income statement variance analysis.	1.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Preparation of annual budgets for DPSS and E&S divisions.	1.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Staffing discussion with M. Pagac.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Met with D. Bayles to discuss variance analysis expectations for Delphi divisions	0.4			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Conference call with J. Henning, S. Sheckell, M. Hatzfeld, and M. Pagac to discuss best practices and expectations regarding Delphi quarterly variance analyses.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Preparation of document for D. Bayles to detail variance analytics that should be performed on quarterly basis by all divisions.	1.4			A1
Boston	Jason C.	JCB	Staff	5/12/2006	Clearing Sales/AR walkthrough Review Notes for E&C	3.9			A1
Boston	Jason C.	JCB	Staff	5/12/2006	Clearing AP Walkthrough Review Notes for E&C	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Preparation for S. Sheckell meeting to discuss macro engagement objectives, roles, responsibilities.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Divisional update meeting with S. Sheckell.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Delphi E&C walkthrough reviews.	4.7			A1
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Discussion with J. Simpson re: Delphi Planning activities	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Conf. call with A. Krabill re: E&S status	0.4			A1
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Meeting with J. Simpson re: evaluations, staffing and timing matters re: Delphi	0.8			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Determined gross receivables for Packard for A. Ranney in relation to her work at corporate	0.2			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Received 2006 budget by plant from G. Chopko to clear review note by M. Hatzfeld.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/12/2006	Travel time from Warren, OH for Delphi Packard.	3.3			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Cleared N. Miller's review notes relating to payroll expense and intercompany imbalances	0.4			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Discussed intercompany imbalance reserve process with N. Miller, Manager, after discussion with C High	0.6			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Met with C. High to discuss questions regarding intercompany imbalance reserve entry made each month	0.6			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Updated Payroll Accrual memo for documentation received from L. Krukowski, Finance Analyst for the recording of payroll expenses	0.8			A1
Huffman	Derek T.	DTH	Senior	5/12/2006	Clearing SAP walkthrough review notes	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	AHG - Worked on Q1 schedules provided by client	2.2			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Assisted staff with Sales/AR Walkthrough review notes	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Assisted staff clear tooling walkthrough notes including understanding how client records amortization and impairment	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Clearing Capital Expenditure Walkthrough Review notes with staff	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Review Tooling Walkthrough.	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/12/2006	E&S - Q1 workpaper review	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/12/2006	DPSS - Clearing S. Sheckell's comments on Q1 items	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/12/2006	Corp - Conference call to discuss proposed analytical package with M. Hatzfield, M. Boehm, J. Henning and S. Sheckell.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/12/2006	DPSS - Review of open items and discussion with M. Boehm on plan to resolve	0.3			A1
Marold	Erick W.	EWM	Senior	5/12/2006	Saginaw - Discussions with T. Pope regarding ACS interface with the Steering division's ledger.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/12/2006	Saginaw - Review of payroll walkthrough narrative.	1.8			A1
Marold	Erick W.	EWM	Senior	5/12/2006	Saginaw - Review of updated memos from B. Lewis regarding changes in estimates as a result of subsequent events.	2.3			A1
Martell	Michael A.	MAM	Principle	5/12/2006	Conference call on testing/scoping/preliminary issues - Status Updates	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/12/2006	Packard - Meeting with M. Starr to discuss some questions on inventory accounting.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/12/2006	Travel time from Warren, OH for Packard.	2.0			A1
Pacella	Shannon M.	SMP	Manager	5/12/2006	Prepare meeting materials for meeting with SOX PMO to discuss feedback on testing procedures	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/12/2006	Meeting with IT SOX PMO to discuss proposed changes to the testing procedures	3.5			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	ACS - Update on progress with R. Vang	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	AHG - Updates on status with M. Kearns & M. Rothmund	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	E&C update discussions and reviews with M. Kearns	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	Conference Call with J. Henning, M. Boehm, M. Hatzfeld, S. Sheckell for improvements to analytical reviews at Delphi	0.8			A1
Peterson	Christopher A.	CAP	Manager	5/12/2006	Attended ITGC workprogram review meeting with T. Bomberski, PWC, CAS.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	Corporate Walkthroughs-Discussing follow-up question related to the Warranty Reserve Calculation with the client (M. Fraylick).	1.6			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	Dayton Walkthroughs-creating a schedule to determine the appropriate approach to make Accounts Receivable Confirmation selections.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	Planning - Consolidated-determining which planning forms are necessary for the 2006 audit and walking the staff through the preparation of the forms	1.5			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	T&I Quarterly Review-reading through legal analysis and making a list of follow-up questions for the client.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	5/12/2006	E&C - Clearing of Tooling Review Notes- met with K. Smith to discuss tooling issues	3.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/12/2006	E&C - Clearing of Financial Statement Close Process Review Notes	3.9			A1
Sheckell	Steven F.	SFS	Partner	5/12/2006	Review corporate issues	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	ACS - Discussion with S.Recker re CARDS.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	ACS - Reviewed correspondence from S.Recker, discussed JV issue with E. Marold and emailed M. Pagac re same issue.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Met with M. Fraylick regarding IBNR warranty reserve accrual.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Updated Union Training Fund accrual workpapers.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Corporate - Prepared ASM.	2.5			A1
Simpson	Jamie	JS	Senior Manager	5/12/2006	Time spent on staffing for Delphi .	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/12/2006	Discussion with J. Henning regarding status of various Q1 issues.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/12/2006	Discussion with D. Greenbury regarding T&I Q1 status.	0.5			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Follow-up with E. Rowe on data center walkthrough.	0.3			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Documentation and signoff in AWS.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Updating of Steering Walkthrough.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Follow-up on Global Network walkthroughs.	1.1			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Filtering of SAP Tcodes with questions related to why they are not considered sensitive.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/13/2006	E&S - Review of walkthroughs	2.4			A1
Pacella	Shannon M.	SMP	Manager	5/13/2006	Update budget with actuals for the week.	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Responding to E.R. Simpson's email regarding overtime accruals.	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Review & respond to emails regarding E&C legal accruals	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Update with M. Kearns regarding status of E&C.	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Review and respond to Saginaw emails concerning physical inventories.	0.2			A1

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Rothmund	Mario Valentin	MVR	Staff	5/14/2006	AHG - Reviewing the Control Objective Templates and analyzing the AHG control framework- especially the specifics of the AHG facility.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with K. Asher, S. Sheckell and T. Bishop regarding Audit Committee Meeting - September.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Input revised budgets into Total budget by division per J Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with J. Simpson, M. Hatzfeld and A. Krabill regarding IA Reports - New.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Preparation of bankruptcy news binder per J. Simpson.	0.4			A1
Asher	Kevin F.	KFA	Partner	5/15/2006	General audit planning procedures	2.2			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Cleared review notes related to DPSS walkthrough documentation	2.4			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Cleared review notes related to E&S walkthrough documentation.	2.6			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Correspondence with M. McWhorter regarding payroll accrual at E&S.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Follow up with T. Clark regarding DPSS analytical procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Correspondence with J. Steele regarding open items at DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Preparation of correspondence to M. McDonald regarding DACOR-SAP accrual reconciliation.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Tooling discussion with C. Zerrull (AFD) to understand status of segregating customer-owned/delphi-owned.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Review of revised impairment calculations for global packard sites, based upon KPMG FAS 144 valuations.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Discussion of AR reserve methodology and implications of excluding an IBNR portion for customer credits.	3.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Discussion related to Q1 workpaper file.	0.3			A1
Horner	Kevin John	KJH	Staff	5/15/2006	Compared application controls in AWS to controls TSRS groups is testing to make sure controls are covered per request of N. Miller.	1.6			A1
Horner	Kevin John	KJH	Staff	5/15/2006	Updated audit program worksteps in AWS for verbiage about sample size guidance	4.2			A1
Horner	Kevin John	KJH	Staff	5/15/2006	Packard - Received balance sheet fluctuations from S. Reinhart, OAS Manager, and updated fluctuation analysis document	1.1			A1
Kearns	Matthew R.	MRK	Senior	5/15/2006	E&C - Worked on E&C Q1 procedures including balance sheet and income statement fluctuations	7.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/15/2006	Corp - Review of European Q1 SRM's	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/15/2006	Packard - Clean-up of Packard AWS engagement including closing review notes and addressing review notes written by M. Hatzfeld and J. Henning.	2.3			A1
Miller	Nicholas S.	NSM	Manager	5/15/2006	Work on T&I walkthroughs, adding final sign-offs and closing review notes.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Call with Sr. Manager to discuss week's "To Do" items.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Reviewed access review sensitive transaction feedback to be provided to client; sent to client.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Reviewed Global Observation template updates (added UK) and sent to IT SOX PMO	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Status meeting with IT SOX PMO.	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Sign-off and associate evidence in AWS for planning documentation	1.3			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	ACS - Discussion of payroll accruals with E.R. Simpson & S. Pacella	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	Update discussion with G. Anderson on plants moving to AHG.	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Update issues summary for team meeting	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	Update with M. Kearns on status of E&C	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Update issues summary for team meeting	0.2			A1

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Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Discussion of SOPA Items with Hatzfeld	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Review of 2005 SOPA Items and creation of agenda	1.4			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	Attempt to obtain security badge reset up at Delphi Corporate.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/15/2006	Corporate Walkthroughs-Detail reviewing the Union training fund accrual walkthrough documentation and identifying the Company's significant controls.	2.0			A1
Ranney	Amber C.	ACR	Senior	5/15/2006	Corporate Walkthroughs-meeting with client (S. Kappler) to go over follow-up questions related to the Healthcare IBNR accrual, and then documenting results of discussion in the workpapers to complete the walkthrough.	4.3			A1
Ranney	Amber C.	ACR	Senior	5/15/2006	Planning - Consolidated-modifying substantive audit worksteps in AWS to ensure fast text was not repetitive of the worksteps and that assertions were associated to each workstep.	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Updated the AWS-AHG file	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Send request out to B. Schultze (AHG IC)	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Employee Cost -Hourly Walkthrough Meeting with B. Schultze and the respective AHG personal.	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Fixed Asset- Walkthrough meeting with B. Schultze and the respective AHG personal	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Employee Cost- Salary Walkthrough Meeting with B. Schultze and the respective AHG personal	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Inventory Walkthrough-Part 1- Meeting with B. Schultze and the respective AHG persona regarding the receiving and shipping portion of inventory, as well as consignment.	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	E&C - Payroll Walkthrough- Tie in open items -budget to actual review	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	E&C - Cleared Open Items on the Purchase Walkthrough	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/15/2006	Review Company communications	0.9			A1

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Sheckell	Steven F.	SFS	Partner	5/15/2006	International communication of accounting issues	3.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/15/2006	ACS - Worked on documentation of payroll accruals.	2.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/15/2006	Prepared Audit Strategies Memorandum.	5.3			A1
Simpson	Jamie	JS	Senior Manager	5/15/2006	Discussion with C. Failer regarding Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/15/2006	Time spent updating issues summary for weekly meeting.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review FAS 109 reporting package (2005 v.2) template	0.3			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review investment in joint ventures accounting policies	0.3			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review Sarbanes-Oxley Section 404 Documentation of Controls over Financial Reporting Process Memo Template	0.5			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review corporate structure in preparation for first quarter tax review	0.5			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review summary of first quarter additional procedures - Tax (document) and Corporation 2006 Control Framework document	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/15/2006	Follow up and discussion with D. Casacchia regarding global network.	0.6			A1
Tosto	Cathy I.	CIT	Partner	5/15/2006	Discuss 1st qtr with S. Sheckell, K. Asher, and D. Kelley	0.4			A1
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Reviewed various tax documents and forwarded documents to Chris accordingly.	1.3			A1
Vang	Reona Lor	RLV	Senior	5/15/2006	ACS -Discussions with J. Hooper, Cash Disb. Manager of AP Process to clear review items.	1.6			A1
Vang	Reona Lor	RLV	Senior	5/15/2006	ACS -Documentation of Manual Review Notes.	3.1			A1
Vang	Reona Lor	RLV	Senior	5/15/2006	ACS -Clearing AP Process Walkthrough Review Notes	3.4			A1
Wardrobe	Peter J.	PJW	Senior	5/15/2006	Review of GM walkthrough documentation.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/16/2006	Providing miscellaneous assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/16/2006	Correspondence with team and M. Sakowski regarding Hyperion access.	0.3			A1

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Asher	Kevin F.	KFA	Partner	5/16/2006	General audit planning	1.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of Q1 journal entry sample for DPSS division.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Follow up conversations and correspondence with T. Clark and R. Nedadur at DPSS division regarding analytical review for Q1.	1.4			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of journal entry sample for Q1 for E&S division	0.6			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Updated DPSS warranty reserve documentation	0.7			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of revised DPSS inventory reserve walkthrough documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of E&S revenue cycle walkthrough workpapers	2.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Preparation of issues summary for review status update meeting.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review status update meeting with Mangers, Senior Managers, and Partners on engagement.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Coordination with E&Y audit team regarding Delphi security procedures and contractor badge issuance.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Review of tax process documentation.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Meeting with E&Y tax team - C. Tosto and C. Smith to discuss approach for tax process walkthroughs.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Review of tooling walkthrough	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Review of the financial statement close process (FSCP)	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Review of accounting literature related to ER&D and tooling.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Client discussion related to warranty provision estimation methodologies employed (U.S. vs. International)	0.7			A1
Henning	Jeffrey M.	JMH	Partner	5/16/2006	Weekly status update with team across all divisions	1.6			A1
Horner	Kevin John	KJH	Staff	5/16/2006	Read through control objective templates for Corporate in preparation for walkthroughs	1.9			A1

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Horner	Kevin John	KJH	Staff	5/16/2006	Packard - Received more balance sheet fluctuations from S. Reinhart, OAS Manager	1.4			A1
Horner	Kevin John	KJH	Staff	5/16/2006	Packard - Received aged cwip detail from D. Ford to clear M. Hatzfeld's review comment	0.8			A1
Horner	Kevin John	KJH	Staff	5/16/2006	T&I - Began clearing J. Simpson's walkthrough comments	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/16/2006	E&C - Work on E&C Q1 procedures including balance sheet analytics and journal entry review	6.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2006	Corp - Weekly team update call	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2006	Corp - Preparation for the weekly team update call	0.5			A1
Marold	Erick W.	EWM	Senior	5/16/2006	Meeting with R. Reimink (Corporate Controller Staff) to discuss walkthrough procedures.	2.3			A1
Marold	Erick W.	EWM	Senior	5/16/2006	Review of Corporate non-standard journal entries and communication with Corporate Audit Services group.	1.8			A1
Martell	Michael A.	MAM	Principle	5/16/2006	Conference call on testing/scoping/substantive testing - Status Updates	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Meeting with S. Sheckell, J. Simpson, M. Boehm, A. Ranney and E. Marold to discuss the status of the corporate areas.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Status update meeting with team management.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Updating the summary issues matrix for the Packard Division.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Work on the Packard inventory walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Work on the physical inventory observation scheduling.	0.6			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Finalizing fluctuation analysis for T&I Q1 review.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	T&I - Time spent addressing J. Simpson's review notes and questions.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	T&I - Time spent going through T&I review notes with J. Simpson.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/16/2006	Discussed resource issue with Sr. Manager and Principal.	0.3			A1

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Pacella	Shannon M.	SMP	Manager	5/16/2006	Discussed flow of transactions in the payroll systems for creation of the salaried overtime payroll accrual.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/16/2006	Consolidated France observations (based on walkthrough) into the global observation template.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/16/2006	Finalized planning materials and included in AWS for partner review	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	ACS systems discussion with S. Pacella	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	E&C - Status update session with team	0.8			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	E&C - Prep and update meeting with J. Brooks on SOP/ items	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	Update meeting with Team on current state of audit and staffing issues	3.3			A1
Ranney	Amber C.	ACR	Senior	5/16/2006	Planning - Consolidated-meeting with audit team and Partner to go over significant Corporate accounts/areas for consideration during our walkthrough process and discuss the status of our walkthroughs.	1.3			A1
Ranney	Amber C.	ACR	Senior	5/16/2006	Planning - Consolidated-Creating audit program worksteps in AWS for Corporate Accrued Liability accounts (restructuring, warranties, environmental reserves, etc.)	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	E&C - Team Discussions with M. Hatzfeld, M. Pagac, and M. Kearns relating to EC- Summary of Issue Matrix specific topics and issues noted during the walkthrough	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	E&C - Cleared Open Items on the B3 Payable Walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	E&C - Cleared Sales Review Notes for walkthrough B4	2.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	T&I - E-mail and phone conversation with M. Carpa-Neagu and D. Ullrich, concerning the B4 walkthrough	0.6			A1
Sheckell	Steven F.	SFS	Partner	5/16/2006	Income tax meeting with S. Gale	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/16/2006	Review divisional status updates with managers	2.2			A1
Sheckell	Steven F.	SFS	Partner	5/16/2006	Review international fee information communication	1.8			A1

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Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with S. Shekell and corporate team regarding corporate walkthrough status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with S. Shekell regarding international fee communication.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with team regarding staffing changes.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Preparation of International fee communication emails.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with M. Hatzfeld regarding agenda topics for team meeting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Team meeting to discuss Q1 status.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Time responding to international emails from E&Y teams.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with N. Miller regarding open items for T&I.	1.4			A1
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Review Effective Tax Rate process instructions (for quarterly ETR calculation)	0.3			A1
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Delphi headquarters building security pass procedures (for access to buildings for quarterly financial statement review)	0.4			A1
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Meet with C. Tosto and L. DeMers to plan items to review for first quarter reporting tax review	1.1			A1
Tosto	Cathy I.	CIT	Partner	5/16/2006	Discuss 1st Qtr. provision and 404 work with L. demers and C. Smith.	1.4			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	ACS -Preparation of emails to J. Hooper of open items to re-request items.	1.2			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	ACS -Documentation of AP Review Notes.	2.6			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	ACS -Follow-up calls with J. Hooper, Cash Disb Manager, regarding AP Process questions to clear review notes.	3.2			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	E&S - Follow-up calls to M. McDonald and C. LaBeau regarding Analytics.	1.2			A1
Wardrope	Peter J.	PJW	Senior	5/16/2006	Review of GM walkthrough documentation.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Coordination of newly received IA reports; log in for review.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with J. Simpson and Poland regarding pre-approval request form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with M. Hatzfeld regarding 2006 Engagement Instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with J. Simpson regarding Delphi Fee communication emails.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Draft Delphi Fee communication emails to international locations per J. Simpson.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Additional correspondence with N. Winn regarding Empty Toner Cartridges.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Preparation of income statement per S. Sheckell; revise accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with J. Hasse regarding various individuals network access.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	Preparation of Summary Review Memorandum for DPSS division.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	Preparation of Q1 Summary Review Memorandum for E&S	0.9			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Preparation of correspondence to M. McDonald regarding gross margin analytic	0.3			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Preparation of correspondence to M. McWhorter and B. Dockemeyer regarding global inventory reserves and warranty expense	0.7			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Met with S. Sheckell & A. Krabill to discuss E&S staffing	0.6			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Review of E&S inventory count & compilation workpapers	2.4			A1
DeMers	Laurie A.	LAD	Senior Manager	5/17/2006	Review tax process documentation.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	5/17/2006	Discuss with J. Erickson the information needed for our walk-through meeting and agenda items to cover.	0.9			A1
Ford	David Hampton	DHF	Staff	5/17/2006	Worked on fixed asset walkthrough	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Review of financial statement overall analyticals	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Review of revised impairment accounting memo	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Review of U251 contents	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Re-review of EY inventory accounting memo	2.5			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2006	E&C - Review quarterly review materials	0.9			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Status update/review of key issues with E&C team	1.7			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2006	E&C - Debrief and status update meeting with J. Brooks	1.8			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Review fixed asset walkthrough template in preparation of meeting with J. Nolan, Finance Manager, to discuss fixed assets	0.4			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Review corporate control objective templates in preparation for walkthroughs	1.4			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Updated inventory staffing schedule for N. Miller.	1.4			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Met with J. Nolan, Finance Staff, and L. Criss, Senior Finance Analyst to discuss fixed assets and the wire room for our corporate walkthroughs	1.7			A1
Horner	Kevin John	KJH	Staff	5/17/2006	T&I - Discussion with N. Miller to get instructions to tie out LCM calculation	0.3			A1
Horner	Kevin John	KJH	Staff	5/17/2006	T&I - Tied out LCM calculation for N. Miller.	0.8			A1
Horner	Kevin John	KJH	Staff	5/17/2006	T&I - Continued work to clear J. Simpson's review comments on financial statement close and fixed asset walkthroughs	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/17/2006	AHG - Meeting with E&Y team regarding status of AHG walkthroughs	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/17/2006	E&C - Meeting with A. Renauld of E&C to discuss Q1 fluctuation	1.3			A1
Kearns	Matthew R.	MRK	Senior	5/17/2006	E&C - Worked on Q1 quarterly procedures including journal entry testing and general analytics	5.6			A1
Marold	Erick W.	EWM	Senior	5/17/2006	Meeting with L. Criss to select our fixed asset walkthrough.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/17/2006	Updated test of controls related to the financial statement close process based on Corporate Audit Services testing plan.	2.8			A1
Martell	Michael A.	MAM	Principle	5/17/2006	Conference call to gain Status Update	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	Discussion with S. Sheckell, J. Simpson and A. Ranney regarding the process for reserving for warranty claims.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	Work on the T&I Q1 ASM and SRM.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	T&I - Call with J. Meinberg regarding tooling.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	T&I - Work on Q1 analytics surrounding the tooling balance.	1.4			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	Work on the T&I walkthroughs, primarily FSC and tooling.	3.4			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Sent email to Brazil team request status on walkthrough procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Sent email to SOX PMO containing Hyperion Client Assistance Listing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Review Management's work programs for Unix and provide feedback.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Document feedback on 2005 IT Open deficiency status.	1.4			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	E&C - Review of Denso legal settlement	0.8			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	Preparation for E&C update meeting	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	E&C update meeting with J. Brooks	2.4			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	Obtain updated security badge for Delphi	0.4			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Corporate Walkthroughs-Meeting with client (J. Nolan) to discuss timing of walking through corporate fixed assets, wire payments, accruals and prepaid accounts.	0.5			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Corporate Walkthroughs-meeting with Corporate Accounting (R. Reimink) to discuss timing of our corporate walkthroughs.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Corporate Walkthroughs-discussing significant corporate processes and dividing up the walkthroughs among the team based on timing and area.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/17/2006	Quarterly Review-discussing with the audit team the Corporate warranty reserve analysis and calculated results compared to the Divisions' analysis, and the appropriateness of the company's methodology.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Quarterly Review-setting up schedule to assess the adequacy of the warranty reserve recorded on the Corporate ledger and Division ledgers.	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Discussion with B. Schulze (IA) relating the AR Reserve, relating to the billing adjustments and the loans to troubled suppliers	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting B. Schulze and G. Anderson relating the warranty accrual	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Final Meeting with B. Schulze to discuss the overall control environment of AHG and the specifics of AHG compared to the other divisions	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Inventory: Meeting with B. Schulze, discussing scrap inventory at AHG	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting with B. Schulze and G. Anderson, relating the Inventory reserve and the LCM calculation	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Employee Cost- Discussion with B. Schulze regarding control 7.1.1 Timekeeping and the specifics of AHG arrangements with some of the employees	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting with B. Schulze and D. Hill , concerning the shipping activity at AHG plants.	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting with B. Schulze (Internal Audit), T. Yankee (FS Supervisor) and G. Anderson relating to the FSCP. EY discussed the crosscharges, procedures for th FSCP and the specifics of the AHG entity.	3.4			A1
Sheckell	Steven F.	SFS	Partner	5/17/2006	International coordination for July planning meeting	2.9			A1
Sheckell	Steven F.	SFS	Partner	5/17/2006	Review corporate accounting review status	3.1			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Discussion with corporate team regarding corporate walkthroughs.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/17/2006	Discussion with S. Shekell regarding warranty reserve.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Preparation of international fee communication email.	2.0			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Preparation of response emails to international team's inquiries.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Detail review of T&I Q1 analytics.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Discussion with N. Miller on T&I inventory reserves and ER&D.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	5/17/2006	Prepare list of first quarter tax review questions for J. Erickson in preparation for meeting today	0.6			A1
Smith	Christopher W.	CWS	Executive Director	5/17/2006	First quarter Sec. 404 walk-through process planning meeting with L. DeMers and B. Van Leeuwen (in preparation for meeting with J. Erickson)	1.1			A1
Stille	Mark Jacob	MJS	Staff	5/17/2006	Documentation of data center walkthrough and follow-up.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/17/2006	Documentation and follow-up of global network walkthrough.	0.7			A1
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	Prepare for meeting with J. Erickson regarding first quarter information request and timing.	1.7			A1
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	1st QuarterSec. 404 walk-through process planning meeting with L. DeMers and C. Smith for preparation for meeting with J. Erickson.	1.8			A1
Vang	Reona Lor	RLV	Senior	5/17/2006	AHG - Documentation of FSCP discussion notes.	2.1			A1
Vang	Reona Lor	RLV	Senior	5/17/2006	Meeting with AHG - IC Director, Finance Analyst, and Finance Manager to discuss controls over the Financial Statement Close Process.	3.6			A1
Vang	Reona Lor	RLV	Senior	5/17/2006	Meeting with AHG - IC Director, Finance Analyst, and Finance Manager to discuss controls over the Revenue, Payroll, Inventory Processes.	4.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/18/2006	Preparation of International RPH Summary per J. Simpson.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	5/18/2006	Correspondence with J. Hasse regarding various individuals network access and mail protocol.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/18/2006	Discussed Jobs Bank accrual calculation process with J. Simpson	0.4			A1
Boehm	Michael J.	MJB	Manager	5/18/2006	Met with J. Lamb & E. Marold to discuss Jobs Bank accrual.	1.4			A1
Boehm	Michael J.	MJB	Manager	5/18/2006	Reviewed ER&D information provided by K. Spence to assess contractual guarantee of reimbursement & YTD project spending.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Meeting with J. Hegelmann regarding development of questions to ask during our walk-through meetings.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Debrief with team regarding tax process documentation already received.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Discusson with J. Hegelmann regarding focus areas from our walk-through and how to complete the various elements of Form U-120.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Develop list of tax process comments.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Meeting with Delphi personnel to walk-through ETR process for foreign, U.S. and consolidated.	0.9			A1
Ford	David Hampton	DHF	Staff	5/18/2006	Worked on fixed asset walkthrough	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/18/2006	Work on section 404 walkthroughs with L. Demers.	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/18/2006	Meet the Ronak and Zach re: non-U.S. ETR calculation.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/18/2006	Revisions to EY draft of Non-U.S. ETR 404 walkthrough	1.8			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2006	E&S - Conf. call with S. Sheckell re: Denso matter	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2006	Call with S. Sheckell, and A. Brazier re: E&S Denso agmt	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2006	Review analyticals for T&I 1st qtr	0.9			A1
Horner	Kevin John	KJH	Staff	5/18/2006	Walked through payroll accrual and expenses process with E. Marold.	1.7			A1
Horner	Kevin John	KJH	Staff	5/18/2006	T&I - Continued work to clear J. Simpson's review comments	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	5/18/2006	AHG -Worked on AHG Q1 Quarterly procedures, including analytics and trial balance tie-out	7.2			A1
Kearns	Matthew R.	MRK	Senior	5/18/2006	Worked on Q1 procedures including inventory analytics	1.8			A1
Marold	Erick W.	EWM	Senior	5/18/2006	Meeting with J. Nolan to discuss fixed asset reconciliation process.	1.3			A1
Marold	Erick W.	EWM	Senior	5/18/2006	Meeting with J. Nolan to discuss wire room process.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	Planning work to address the completion of the corporat audit areas.	0.6			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	Work on the corporate workers compensation process, including research of accounting literature.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	Meeting with process owners regarding compensation process	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Discussion with J. Simpson about her comments on the quarterly workpapers.	0.3			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Discussion with D. Greenbury about the status of quarterly items (Q1 depreciation, E&O reserves, LCM reserves, Legal Reserves).	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Clearing open comments on the quarterly workpapers.	1.4			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Meeting with P. Saxona on the reimbursable engineering accounting process.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/18/2006	Prepare draft budget for application control testing.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/18/2006	Develop application control work programs	3.1			A1
Pagac	Matthew M.	MMP	Manager	5/18/2006	Discussions and review of ACS accrued payroll	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/18/2006	Meeting with J. Volek & M. Wenner on ACS	1.7			A1
Peterson	Christopher A.	CAP	Manager	5/18/2006	Global network conf. call regarding network monitoring.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate Walkthroughs-Meeting with M. Fraylick to discuss the process of recording the Workers' Compensation reserve on a quarterly basis.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate Walkthroughs---Meeting with D. Price in the HR department to discuss Delphi's interaction with Sedgwick, the Workers Compensation Administrator.	0.8			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate Walkthroughs-documenting our understanding of the process to record the Workers' Compensation liability.	1.9			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate walkthroughs-obtaining information from the client for our walkthrough of the Workers Compensation Accrual and reading through the supporting documents and the Mercer Valuation.	2.0			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Quarterly Review-creating a schedule of warranty reserves by Division to present to Corporate Accounting for discussion.	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - EY investigated differences between the TI LCM Analysis and the AHG LCM Analysis.	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	Meeting with T. Yankee (AHG) to discuss LCM Analysis	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Vouched supporting evidence for the FSCP cycle	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Documented the Expenditures & Employee Cost & Treasury Cyle	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Set up the AWS-File for AHG	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Drafted the Fixed Asset & Lease Walkthrough	2.4			A1
Sheckell	Steven F.	SFS	Partner	5/18/2006	Review accounting issues with A. Brazier	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Discussion with A. Ranney and N. Miller regarding corporate walkthroughs.	1.5			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Time spent on staffing matters related to Delphi.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Review of emails drafted for international fee communications.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Detail review of T&I Q1 analytics.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	General review of T&I walkthroughs.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Prepare for first quarter tax review meeting with J. Erickson - review Effective Tax Rate calculation process and controls	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Preparation/review of first quarter tax review information follow-up items lists	1.4			A1
Smith	Christopher W.	CWS	Executive Director	5/18/2006	First quarter Sec. 404 walk-through initial meeting and overall effective tax rate process discussion with R. Patel and Z. Matice	1.8			A1
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Discussed strategy with C. Smith, L DeMers and J. Hegelmann.	0.8			A1
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Met with C. Smith, L. DeMers, J. Hegelmann, R. Patel and Z. Matice to discuss processes.	1.5			A1
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Compiled list of questions for Rona regarding Q1 2006 ETR schedules.	0.6			A1
Vang	Reona Lor	RLV	Senior	5/18/2006	ACS -Documentation of additional comments to AP Process Walkthrough.	2.2			A1
Vang	Reona Lor	RLV	Senior	5/18/2006	AHG - Documentation of FSCP discussion notes and control narrative descriptions in FSCP Process Walkthrough.	3.4			A1
Vang	Reona Lor	RLV	Senior	5/18/2006	AHG - Documentation of FSCP Supporting documentation provided by client.	3.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with J. Henning regarding budget; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Review Delphi Poland SA pre-approval request, forward to J. Simpson accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Updates to Delphi International Expected RPH Summary - 2006; forward to D. Noonan accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Finalize and send Delphi Fee communication to all international locations per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Providing miscellaneous assistance to engagement team.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with J. Henning and N. Miller regarding AWS synch file.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with N. Winn regarding Troy Board Room Request for TDPE.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Preparation of meeting notice regarding Delphi Pre-TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Preparation of meeting notice regarding weekly status call meeting per J. Simpson.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/19/2006	Write-ups for 404 - Non-U.S. Income tax accounting and valuation allowance	3.9			A1
Henning	Jeffrey M.	JMH	Partner	5/19/2006	T&I - Review analytics for Q1	0.8			A1
Horner	Kevin John	KJH	Staff	5/19/2006	Set up meeting with L. Criss, Senior Financial Analyst, to go through documentation received for Fixed asset walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	5/19/2006	Met with L. Criss and walked through documentation for fixed asset addition and disposal.	0.9			A1
Horner	Kevin John	KJH	Staff	5/19/2006	Received fixed asset detail from L. Criss, and went through for fixed asset walkthrough	1.8			A1
Huffman	Derek T.	DTH	Senior	5/19/2006	Conference call with D. Steis, D. Nguyen, S. Pacella, and T. Bomberski to discuss program change walkthrough for SAP	0.8			A1
Marold	Erick W.	EWM	Senior	5/19/2006	Meeting with S. Kappler to discuss the employee car program.	1.7			A1
Marold	Erick W.	EWM	Senior	5/19/2006	Meeting with S. Kappler to discuss the supplemental compensation programs.	2.7			A1
Marold	Erick W.	EWM	Senior	5/19/2006	Meeting with J. Nolan to discuss capital expenditures, disposals, and impairment analysis.	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/19/2006	Preparation for and attending meetings on the corporate derivative processes.	2.7			A1
Miller	Nicholas S.	NSM	Manager	5/19/2006	Packard - Work on Q1 inventory fluctuation analysis.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/19/2006	Packard - Inventory walkthrough review.	2.2			A1
Pacella	Shannon M.	SMP	Manager	5/19/2006	Send email to Brazil team requesting status on walkthrough procedures.	0.1			A1
Pacella	Shannon M.	SMP	Manager	5/19/2006	Conference call with IT SOX PMO to discuss status of Brazil work.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/19/2006	Prepare for meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/19/2006	Meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.9			A1
Peterson	Christopher A.	CAP	Manager	5/19/2006	Review final Hyperion review notes	3.1			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-preparing for meeting with client regarding Derivative transactions (reviewing narratives, developing questions, etc.)	0.8			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-preparing for our walkthrough of the Derivatives & Hedging process by reading the company's process narratives.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-Detail reviewing and completing documentation of the Union Training Fund Accrual Account.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-walking through Corporate Accounting's process for reconciling the Devative accounts with J. Schmidt.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-Completing documentation of the Healthcare IBNR Accrual Process.	1.5			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Planning - Consolidated-updating controls in AWS for the Derivatives process to reflect Delphi's actual controls in place.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Planning - Consolidated-Updating audit program in AWS for additional test of control worksteps.	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	AHG - Meeting with G. Anderson to discuss various financial topics, mostly non-routine transactions	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	AHG - Drafted the Inventory Walkthroughs for AHG	2.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	E&C - Discussion with A. Renaud, concerning the Payroll Accrual at the plant- discussed also the involvement of ACS in the process	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	E&C - Met with J. Buckbee to discuss the retroactive price changes in the system- documented the full process in the workpapers- B3 cycle	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/19/2006	Time spent responding to international team's inquiries.	1.6			A1
Smith	Christopher W.	CWS	Executive Director	5/19/2006	First quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation	0.9			A1
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	1st Quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation	0.9			A1
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Discussed strategy regarding next week with J. Hegelmann and C. Smith.	1.1			A1
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Updated documentation as a result of 1st Quarter tax review meeting with R. Patel.	0.7			A1
Vang	Reona Lor	RLV	Senior	5/19/2006	Reviewed ACS - AWS File and sent file to M. Pagac accordingly.	1.2			A1
Vang	Reona Lor	RLV	Senior	5/19/2006	AHG - Documentation of FSCP Walkthrough.	2.2			A1
Vang	Reona Lor	RLV	Senior	5/19/2006	AHG - Documentation of FSCP Supporting documentation provided by client.	3.6			A1
Henning	Jeffrey M.	JMH	Partner	5/20/2006	Prepare notes for meeting with J. Sheehan and J. Williams	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/20/2006	Review T&I quarterly review procedures	0.9			A1
Henning	Jeffrey M.	JMH	Partner	5/20/2006	Review T&I walkthroughs	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2006	Review E&S engineering summary	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Review email from S. Sheckell regarding pre-approvals.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Print new IA report from T. Bishop and update log accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with J. Simpson regarding Delphi Fee communication - Germany.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Review response from J. Simpson regarding Delphi Fee communication - Morocco.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Review responses from S. Sheckell to int'l locations regarding Delphi Fee communication.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Transfer Delphi files from desktop to team folder for team use.	0.6			A1

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Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Providing miscellaneous assistance to engagement team.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with J. Simpson regarding TDPE planning.	0.1			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Discussion of Jobs Bank and Corporate PP&E walkthroughs with E. Marold.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Follow-up with R. Hofmann regarding E&S open items including balance sheet analytic	0.2			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Met with J. Henning to discuss the ER&D sample selection and related documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Preparation of correspondence to L. Estrella regarding PP&E open items.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Preparation of correspondence to S. Garza & R. Hofmann regarding PP&E follow-up items.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Preparation of E&S Customer-reimbursed tooling walkthrough.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Clearing of review notes related to E&S walkthroughs.	1.7			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Review of Revenue Validation program and preparation of feedback for A. Kulikowski.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/22/2006	Call with L. DeMers re: write-up of 404 walkthroughs	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	5/22/2006	Work on write-ups of 404 process for Non-U.S., U.S. and Consolidated Income Tax Accounting Process	4.3			A1
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Audit planning relative to control environment recommendations.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Time spent synching T&I AWS engagement back to server	0.6			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Received instructions from E. Marold, to begin work on payroll walkthrough and fx conversion rates.	0.3			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Met with J. Sandora to walkthrough intercompany imbalance elimination	0.9			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Review control objective templates for fixed assets given by L. Criss.	0.9			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Began walkthrough template for the walkthrough of the wire room	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/22/2006	Met with J. Nolan, Finance Manager, to discuss payroll entries and how cross charge to divisions works	1.6			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Updated fixed asset walkthrough template for our addition and disposal selections	2.8			A1
Marold	Erick W.	EWM	Senior	5/22/2006	Documented the calculation of the salary supplemental compensation plan.	2.3			A1
Marold	Erick W.	EWM	Senior	5/22/2006	Documented the calculation of the key executive compensation plan.	2.6			A1
Marold	Erick W.	EWM	Senior	5/22/2006	Meeting with S. Kappler to discuss the annual incentive compensation plan.	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Meeting with D. McCollum, J. Feijao and E. Marold to discuss the journal entry review process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Review of the Non-Standard Journal Entry Review Memo.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Understanding of the Company's process for completing the physical inventory observations for their non-productive inventory and their process for utilizing statistical sampling techniques.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Review of the corporate FAS 133 policies and the Company's derivatives disclosures in the 10k.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Review of the Packard inventory walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Work with J. Henning to discuss his review status and any questions he had on the T&I file.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Sent email to Brazil team asking for feedback on procedures performed to respond to IT SOX PMO	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Reviewed Brazil findings and send to IT SOX PMO	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Create application controls budget for testing critical reports.	0.7			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Weekly status meeting with IT SOX PMO.	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/22/2006	Review email regarding AHG inventories and responding to E&C and N. Miller accordingly.	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/22/2006	Review E&C related emails	0.2			A1

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Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Coordinating meeting time with R. Shettigar to walkthrough the activities that occur in the Trading Room related to Derivatives.	0.2			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Updating schedule for status of corporate processes for use by the team to track progress.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-meeting with K. Jones to understand the process of recording the monthly Workers' Compensation accrual.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Meeting with R. Shettigar in the Treasury Dept. to discuss the types of Derivatives that Delphi enters into.	1.7			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Documenting our understanding of the process to determine and record the Workers' Compensation liability.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Quarterly Review-Obtaining information from the audit team and the client related to the AR Allowance, Credit Memos, and Warranty payments/expense in order to create a historical analysis for discussion with the Company.	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/22/2006	AHG - Drafted the EO Reserve walkthrough	3.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/22/2006	AHG - Drafted the inventory management walkthroughs	4.2			A1
Sheckell	Steven F.	SFS	Partner	5/22/2006	Review correspondence with global firm	4.9			A1
Simpson	Jamie	JS	Senior Manager	5/22/2006	Preparation of email response to E&Y Argentina regarding 2006 fee allocation.	0.6			A1
Vang	Reona Lor	RLV	Senior	5/22/2006	Documentation of AHG-FSCP hardcopy documentation.	4.1			A1
Vang	Reona Lor	RLV	Senior	5/22/2006	Documentation of AHG-FSCP Walkthrough Template.	4.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Correspondence with J. Simpson regarding Delphi Fee communication - Slovakia.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Review email from China regarding Delphi Fee communication.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	5/23/2006	Review responses from J. Simpson regarding Delphi Fee communication 2006 - Argentina.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Review of Intercompany Profit Elimination process walkthrough documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Follow up with R. Hofmann regarding E&S balance sheet analytic.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Phone call with A. Krabill to discuss E&S quarterly review status.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Preparation of correspondence to C. Lebeau and K. Spence regarding ER&D sample	0.6			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Preparation of Q1 Review workpapers including deficiency tracker review & ASM	1.2			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Review of E&S analytical review responses received to date and follow up phone calls with R. Hofmann & M. McDonald to discuss.	2.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Delivery of AWS file to R. Vang to clear E&S walkthrough review notes.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Preparation of correspondence to A. Kulikowski to set u meeting to review revenue validation program.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Review of revenue validation program and preparation of feedback for A. Kulikowski.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	5/23/2006	Review ETR walkthrough write-up.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	5/23/2006	Conference call with C. Smith, C. Tosto and J. Hegelmann to discuss comments on ETR walkthrough.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/23/2006	404 work - work with L. Demers on 404 write-ups	1.7			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Call with K. Jones to begin work on payroll walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Set up meeting with D. Brewer to go over wire room transactions and wire room cash account reconciliation.	0.2			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Review control objective template received from M. Hartley for the wire room	0.4			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Met with L. Criss to get the CWIP reconciliation for April '06	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/23/2006	Updated walkthrough template for Intercompany Matching: Elimination of allied A/R & A/R and elimination of allied investments	1.4			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Updated walkthrough template for our walkthrough of wire room transactions	1.7			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Updated fixed asset walkthrough template	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Meeting with D. McCollum and J. Feijao to discuss the journal entry review for Q1.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Meeting with corporate team to address the status of the corporate audit.	1.9			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Finalization of Packard inventory walkthrough.	5.4			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Work on the inventory staffing schedule.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/23/2006	Send email to Germany team with guidance on 2006 testing strategy.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/23/2006	Call with B. Garvey to discuss CAS status on 2005 deficiency remediation and Active Directory script.	0.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	AHG - Meeting with D. Hill, discussing the Inventory management controls performed at the AHG location- especially the 2.3,1 Receiving/Shipping controls	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	AHG - Finished the EO Reserve walkthrough.	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	AHG - Meeting with G. Anderson (AHG Finance), discussing the differences between the plants to build the EO reserve	1.3			A1
Simpson	Jamie	JS	Senior Manager	5/23/2006	Time spent on staffing matters for Delphi.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/23/2006	Review of Revenue testing program from ICC team requested by A. Kulikowski.	1.2			A1
Vang	Reona Lor	RLV	Senior	5/23/2006	Documentation of AHG-FSCP hardcopy documentation.	3.8			A1
Vang	Reona Lor	RLV	Senior	5/23/2006	Documentation of AHG-FSCP Walkthrough Template.	4.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with S. Pacella regarding IA Report Log; forward accordingly.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding Budget - Delphi Indonesia.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Update int'l contact list for new Turkey contact.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding fees, budget, etc. for int'l locations.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding Delphi Staffing inquiry from Delphi team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Updates to Q1 update agenda per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Preparation of Q1 update agenda per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with S. Pacella regarding 1Q deliverables for int'l locations.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	5/24/2006	Travel time to attend to Delphi meeting in San Antonio, TX for Mexican Team introduction purposes.	4.9			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Discussed executive compensation process and related documentation with E. Marold	0.8			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	DPSS - Reviewed correspondence from D. Langford related to Q1 deficiency tracker items open for remediation.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Calls with R. Hofmann to discuss balance sheet analytic for E&S.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Cleared review notes related to E&S walkthrough documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Met with J. Simpson and S. Sheckell to discuss feedback to be provided to client regarding Revenue validation testing program	1.2			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Reviewed Inventory validation testing program	1.4			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Set up meeting with M.B. Maciak to walkthrough payroll process	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/24/2006	Discussion with E. Marold regarding capitalization of fixed assets per Delphi's policy in accordance with our fixed asset addition selection for our walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Discussion with E. Marold regarding what was learned about the wire room during meeting with D. Brewer.	0.2			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Prepared questions for meeting with D. Brewer to walkthrough the wire room	0.4			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Updated fixed asset walkthrough template	0.4			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Met with D. Brewer to walkthrough the wire room transactions and reconciliations that take place each month	2.2			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Updated and completed walkthrough template for the wire room process	4.4			A1
Kearns	Matthew R.	MRK	Senior	5/24/2006	AHG - Pulled together AR information as of 3/31/06 per a request from a partner for a meeting with Delphi Mgmt	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/24/2006	E&C - Pulled together AR information for a request from a partner for a meeting he was having with Delphi Mgmt	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2006	Conference call with C. Smith and L. DeMers to discuss the status of the Q1 tax walkthroughs and procedures.	0.8			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Review of SFAS 13 related to lease arrangements.	1.2			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Review of E&Y Financial Reporting Development (FRD) related to capital leases.	1.6			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Read and documented key excerpts for the QEK Master Lease Agreement.	2.4			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Documented calculation of the capital lease calculation for employee cars.	2.8			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Meeting with S. Sheckell, J. Simpson, and M. Boehm regarding various accounting issues.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Preparation and meeting time with R. Shettigar to discuss the company's policy for initiating derivative trading activity.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Work on Q1 fluctuation analyses and SRM.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Review of the Packard AR walkthrough.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Addressing J. Henning and M. Hatzfeld Packard comments.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Closing notes on the Packard Payroll and Intercompany reconciliation walkthroughs.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Work on open items for T&I, including E&O reserves and legal reserves.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/24/2006	Discuss with CAS status of Corporate data center work	1.1			A1
Pagac	Matthew M.	MMP	Manager	5/24/2006	Discussions with M. Hatzfeld & M. Adams re: AR Bankruptcy Reserve	0.3			A1
Peterson	Christopher A.	CAP	Manager	5/24/2006	Ensure review comments for Hyperion are properly cleared by staff.	1.2			A1
Peterson	Christopher A.	CAP	Manager	5/24/2006	Ensure review comments for SAP are properly cleared by staff.	2.3			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Following-up on questions with J. Sandora related to the Minority Interest & I/C Profit Elimination Calculations.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Review the Company's CFO report regarding legal issues and the Company's policy on Contingencies	0.3			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthrough-Setting up walkthrough template for the Derivatives and Hedging walkthrough and beginning documentation of the process.	0.5			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Coordinating with the Corporate Accounting Managers (B. Murray & R. Reimink) regarding timing of walkthroughs and follow-up meetings.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Meeting with A. Perry to walk through a commodity trade in order to understand the derivative and hedging process.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Review the company's derivative accounting policies and process narratives in preparation of the walkthrough.	1.5			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-documenting our understanding of a commodity trade for the derivatives and hedging process.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Quarterly Review-Setting up a schedule of Corporate Q1 items to complete to assign responsibilities to each area.	0.2			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Quarterly Review-Formatting Corporate trial balance for comparison to 12/31/05 balances.	1.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/24/2006	AHG - Updated the AHG -AWS File, as well as the workpapers for review- new controls from the 2006 Corporate framework had to be included and addressed	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/24/2006	AHG - Payroll Accrual Documentation- Write up of a Memo on the payroll accrual, distinguishing between manual/ automatic payroll accrual	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/24/2006	Prepare information for status update meeting	2.2			A1
Sheckell	Steven F.	SFS	Partner	5/24/2006	Review audit planning materials	3.1			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with A. Ranney on status of Q1 Corp walkthroughs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with H. Aquino regarding international status/pre-approvals/fees.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with M. Boehm regarding management's revenue testing program.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Preparation of email to China regarding 2006 fees.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with S. Sheckell and K. Asher on Q1 status agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with S. Sheckell, M. Boehm, and N. Miller on agenda for Q1 status mtg.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	General review of T&I walkthroughs.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	5/24/2006	Conference call w/ A. Krabill and L. DeMers to coordinate first quarter Sec. 404 procedures	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	5/24/2006	Clean-up of review comments for Hyperion walkthrough.	1.3			A1
Stille	Mark Jacob	MJS	Staff	5/24/2006	Clean-up/follow-up of review comments for GM applications (logical access).	1.6			A1
Stille	Mark Jacob	MJS	Staff	5/24/2006	Clean-up/follow-up of review comments for GM applications walkthrough (program change).	3.2			A1
Vang	Reona Lor	RLV	Senior	5/24/2006	ACS -Follow-up on open items for ACS - AP Walkthrough.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Begin preparation of fee summary spreadsheets per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Print and file all international fee communication emails into fee binder per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Preparation of revised RPH worksheet to included total budgeted hours and fees per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Preparation of 2006 audit fees/pre-approvals binder for int'l correspondence per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Preparation of engagement team expense mailer package for accounting center.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Revisions to update agenda per S. Sheckell; provide copies for meeting accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Correspondence with S. Pacella regarding 1Q deliverables - Delphi Brazil.	0.1			A1
Asher	Kevin F.	KFA	Partner	5/25/2006	Meeting with J. Sheehan and staff on Q1 issues	2.8			A1
Avila-Villegas	Vanessa	VAV	Senior	5/25/2006	Attending Delphi meeting in San Antonio, TX for Mexican Team introduction purposes.	8.1			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Accumulation of divisional AR allowance information for Consolidated analysis.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Met with B. Murray to discuss Corporate legal review process.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Review of FAS123(r) FRD in preparation of walkthrough meeting with client.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/25/2006	Met with B. Murray and S. Kappler to discuss FAS 123(R) process and RSU compensation expense recognition	1.3			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Correspondence with T. Clark regarding Allied Notes Payable Fluctuation	0.3			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Preparation of E&S analytical workpapers	1.9			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Call with J. Henning and J. Simpson to discuss validation programs, divisional issue update, etc.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Met with J. Simpson to discuss Inventory validation program.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Preparation of inventory validation program feedback for A. Kulikowski and PwC testing team	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Meet with J. Hegelmann of E&Y tax team to review ETR process open items.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Meet with Ronak and Zach of Delphi income tax accounting staff to go through processes.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	5/25/2006	Work on 404 walkthrough documentation.	6.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/25/2006	Meet with Ronak and Zach of Delphi income tax accounting staff to go through processes.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Debrief with J. Simpson re: Delphi status call	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Arrange dates for review, calendar, etc.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Preparation for status call with J. Sheehan	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Q1 Status call with J. Sheehan, J. Williams, etc.	0.9			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Worked on supporting documentation for the intercompany matching walkthrough	1.1			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Met with L. Criss to walkthrough the CWIP reconciliation and get fixed asset account recons	1.3			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Met with K. Griffin to discuss payroll processes for new hire, termination, and pay change	1.6			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Completed fixed asset walkthrough template	3.7			A1
Kearns	Matthew R.	MRK	Senior	5/25/2006	AHG - Meeting with G. Andersen of AHG regarding the status of Q1 PBC schedules	0.8			A1
Kearns	Matthew R.	MRK	Senior	5/25/2006	AHG - Worked on AHG Q1 2006 review, including performing analytics of the balance sheet	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/25/2006	Met with HR Management to obtain personnel information related to the supplemental compensation accrual.	1.4			A1
Marold	Erick W.	EWM	Senior	5/25/2006	Searched the Delphi Docket (Bankruptcy Court filings) for motions related to the Human Benefits Motion.	1.9			A1
Marold	Erick W.	EWM	Senior	5/25/2006	Read the Human Benefit Motion and Key Executive Compensation Motion and documented significant findings.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Review of significant accounts on the corporate trial balance.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Review of the healthcare accrual walkthrough.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Review of the Union Accrual Walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Work on Packard Q1 SRM, ASM and fluctuation analyses.	1.5			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Work on the inventory staffing schedule, including discussions with J. Simpson.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	T&I status update with J. Simpson.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/25/2006	Discuss ineffective preliminary evaluation impact on Q1 review.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/25/2006	Discuss project status with Sr. Manager	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/25/2006	Review E&C walkthroughs	3.4			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-following up with A. Perry with questions regarding our walkthrough of a commodity hedge.	0.2			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-Walking manager through the Healthcare IBNR accrual process for his review of the documentation.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-discussing follow-up questions related to Minority Interest, and Intercompany profit elimination with the client (R. Reimink).	1.0			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-Walking through the process of entering a foreign exchange trade with T. Abramczyk in order to obtain an understanding of the derivatives/hedging process.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-discussing additional significant accounts with the audit team for which we still need to walk through the process.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-reviewing the Q1 trial balance to ensure that all significant accounts have been covered in our plans for walkthroughs.	1.8			A1
Sheckell	Steven F.	SFS	Partner	5/25/2006	Quarterly review update meeting with J. Sheehan, J. Williams and S. Kihn	2.4			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with corporate team on Q1 walkthroughs.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Audit status meeting with J. Sheehan, J. Williams and S. Kihn.	1.8			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with J. Henning on Q1 status issues.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Review of Delphi mgmt testing program for inventory.	1.6			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Review of Delphi management testing program for PP&E.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with N. Miller on T&I Q1 status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with L. Demers and J. Hegelmann regarding Q1 tax walkthroughs.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/25/2006	Clean-up of GM applications walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/25/2006	Clean-up of Hyperion walkthrough comments.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/25/2006	Documentation of global network walkthrough.	2.8			A1
Tanner	Andrew J.	AJT	Senior Manager	5/25/2006	Meeting with S. Pacella to discuss application controls budget, international testing procedures and EDS agreement	1.2			A1
A1 Project Total:						1,988.4		\$0	
Accounting Assistance - A2									
Bankruptcy									
Fitzpatrick	Michael J.	MJF	Partner	5/1/2006	Review of accounting memos for Delphi.	1.1	\$750	\$825	A2
Asher	Kevin F.	KFA	Partner	5/15/2006	Research on accounting for classification of income statement account line items	2.1	\$700	\$1,470	A2
Fitzpatrick	Michael J.	MJF	Partner	5/15/2006	Review of bankruptcy accounting matters	1.5	\$750	\$1,125	A2

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Asher	Kevin F.	KFA	Partner	5/17/2006	Meeting with J. Sheehan on income statement classification matters	0.9	\$700	\$630	A2
Asher	Kevin F.	KFA	Partner	5/17/2006	Bankruptcy - Research on bankruptcy accounting matters	1.6	\$700	\$1,120	A2
Sheckell	Steven F.	SFS	Partner	5/17/2006	Bankruptcy - Discuss bankruptcy accounting issues with J. Sheehan	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	5/17/2006	Bankruptcy - Research bankruptcy income statement accounting	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	5/18/2006	Bankruptcy - Discuss bankruptcy accounting issues with J. Sheehan	0.4	\$525	\$210	A2
Asher	Kevin F.	KFA	Partner	5/24/2006	Review of bankruptcy accounting matters	2.1	\$700	\$1,470	A2
A2 Bankruptcy Project Total:						11.7		\$7,900	
Catalyst									
Asher	Kevin F.	KFA	Partner	5/1/2006	Review of independence memo for the Catalyst business	1.9	\$700	\$1,330	A2
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Conference call re: Catalyst independence	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	5/2/2006	Updates to Catalyst memo and discussion with J. Simpson.	1.2	\$525	\$630	A2
Simpson	Jamie	JS	Senior Manager	5/2/2006	Preparation of Catalyst independence memo.	2.5	\$425	\$1,063	A2
Henning	Jeffrey M.	JMH	Partner	5/3/2006	Time spent reviewing/updating Catalyst independence memo	0.6	\$525	\$315	A2
Kearns	Matthew R.	MRK	Senior	5/3/2006	Meeting with E&Y managers to discuss timing of Catalyst audit	2.0	\$225	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/3/2006	Catalyst -Catalyst independence memo follow up	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/3/2006	Catalyst -Staffing for Delphi Catalyst	1.2	\$375	\$450	A2
Simpson	Jamie	JS	Senior Manager	5/3/2006	Preparation of Catalyst independence memo.	2.0	\$425	\$850	A2
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Preparation of Catalyst Contact List; correspondence with J. Simpson and M. Pagac accordingly.	0.4	\$125	\$50	A2
Kearns	Matthew R.	MRK	Senior	5/4/2006	Meeting with C. Arkwright - E&C Finance Director discussing Catalyst audit.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	5/4/2006	Discussing Catalyst audit time frame with executives.	1.8	\$225	\$405	A2
Pagac	Matthew M.	MMP	Manager	5/4/2006	Discuss Catalyst staffing	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/5/2006	Planning for Delphi Catalyst audit	1.8	\$375	\$675	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with J. Simpson regarding Catalyst Independence Memo; print memo accordingly.	0.1	\$125	\$13	A2
Henning	Jeffrey M.	JMH	Partner	5/8/2006	Discussion with team regarding Catalyst updates	0.4	\$525	\$210	A2
Pagac	Matthew M.	MMP	Manager	5/8/2006	Discussions with C. Arkwright regarding Catalyst.	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	5/8/2006	Preparation of agenda for Delphi Catalyst Conference Call .	2.2	\$375	\$825	A2
Pagac	Matthew M.	MMP	Manager	5/8/2006	Coordination with international locations for Delphi Catalyst Conference Call.	0.9	\$375	\$338	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/9/2006	Attend Catalyst planning session.	4.8	\$425	\$2,040	A2
Pagac	Matthew M.	MMP	Manager	5/9/2006	Catalyst -Tulsa update with C. Arkwright	0.4	\$375	\$150	A2
Pagac	Matthew M.	MMP	Manager	5/9/2006	Catalyst -Travel to/from Tulsa, OK	4.2	*\$188	\$790	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Interview with client personnel related to the financial statement close process. Purpose was to obtain understanding of transaction flow and internal controls within the various routine processes.	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Interview with C. Choi (AR, AP, PR supervisor). Purpose was to obtain understanding of transaction flow and internal controls with the various routine processes.	2.3	\$425	\$978	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Interview with M. May (PP&E supervisor). Purpose was to obtain understanding of transaction flow and internal controls with the various routine process.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Initial meeting with M. Dean controller to develop hi level understanding of Catalyst business.	2.5	\$425	\$1,063	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Catalyst -Global planning conf. call re: carve out audit	0.7	\$525	\$368	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Catalyst -International Conference call with France & China	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Undergo Catalyst Security Evaluation	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Catalyst -Planning discussions with C. Chooi	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Catalyst -Planning discussions with M. Dean & M. Hatzfeld	5.2	\$375	\$1,950	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2006	Catalyst - Travel time from Tulsa, OK. Purpose was return visit from catalyst planning visit.	4.1	*\$213	\$873	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2006	Catalyst - Interview with inventory manager and cost accountant. Purpose was to obtain understanding of transaction flow and internal controls within the process.	4.2	\$425	\$1,785	A2
Pagac	Matthew M.	MMP	Manager	5/11/2006	Catalyst -Plant tour at Catalyst	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	5/11/2006	Catalyst -Planning meetings with P. Swindell & M. Dean	2.4	\$375	\$900	A2
Pagac	Matthew M.	MMP	Manager	5/11/2006	Catalyst - Travel to/from Tulsa, OK	4.2	*\$188	\$788	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Catalyst - Travel time from Cleveland. Time incurred on return from Catalyst planning visit.	3.1	*\$213	\$660	A2
Pagac	Matthew M.	MMP	Manager	5/12/2006	Catalyst - Tulsa updates with M. Kearns on staffing & physical inventory	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/14/2006	Catalyst - Creation of audit timeline agenda for Catalyst Audit	0.7	\$375	\$263	A2
Fitzpatrick	Michael J.	MJF	Partner	5/15/2006	Review of Catalyst Independence Memo	1.4	\$750	\$1,050	A2
Pagac	Matthew M.	MMP	Manager	5/15/2006	Catalyst -Discussion with Kobus, Delphi South America on upcoming Physical Inventory	0.3	\$375	\$113	A2
Pagac	Matthew M.	MMP	Manager	5/15/2006	Catalyst -Preparation of email to EY South Africa on upcoming physical inventory	0.9	\$375	\$338	A2
Pagac	Matthew M.	MMP	Manager	5/15/2006	Catalyst -Preparation of PBC listing for Catalyst -U.S.	2.6	\$375	\$975	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Met with M. Hatzfeld, M. Pagac, and J. Simpson, to discuss the staffing of Catalyst carve out audit.	0.4	\$125	\$50	A2
Kearns	Matthew R.	MRK	Senior	5/16/2006	Catalyst -Time incurred planning for physical inventory observation on Friday May 19th	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	5/16/2006	Catalyst -Internal meeting with E&Y executives discussing Catalyst planning items for catalyst audit including AWS file, etc.	1.6	\$225	\$360	A2
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst -Calculated planning materiality and tolerable error.	0.7	\$250	\$175	A2
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst -Calculated tolerable error allocation based on in-scope trial balances.	0.7	\$250	\$175	A2
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst -Documented in-scope trial balance locations.	0.7	\$250	\$175	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst -Prepared the AWS file for the Catalyst audit.	1.8	\$250	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst -Conference call with Catalyst on Upcoming Visit	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst -Catalyst planning & discussions with C. Arkwright	0.7	\$375	\$263	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst - Review of preliminary PM/TE for Catalyst Audit	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst - Review of preliminary scoping for Catalyst	1.2	\$375	\$450	A2
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Preparation of electronic file of Independence Summary Memo - Catalyst; send to M. Martin accordingly.	0.3	\$125	\$38	A2
Ford	David Hampton	DHF	Staff	5/17/2006	Catalyst -Sent out inventory confirms	2.3	\$125	\$288	A2
Ford	David Hampton	DHF	Staff	5/17/2006	Catalyst -Worked on setting up audit folders and planning	5.2	\$125	\$650	A2
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Discussion of key issues and planning relative to Catalyst with team.	1.9	\$525	\$998	A2
Kearns	Matthew R.	MRK	Senior	5/17/2006	Catalyst -Time incurred planning for carve out audit	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	5/17/2006	Catalyst -Planning time incurred working on PBC list fo flow of transaction walkthroughs	2.1	\$225	\$473	A2
Pagac	Matthew M.	MMP	Manager	5/17/2006	Catalyst -Revision of PM, TE & Allocation of TE	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/17/2006	Catalyst -Planning meeting update with J. Henning	2.9	\$375	\$1,088	A2
Ford	David Hampton	DHF	Staff	5/18/2006	Worked on Catalyst AWS file	2.1	\$125	\$263	A2
Ford	David Hampton	DHF	Staff	5/18/2006	Catalyst -Worked on TB schedules	2.3	\$125	\$288	A2
Ford	David Hampton	DHF	Staff	5/18/2006	Worked on planning activities for Catalyst	2.4	\$125	\$300	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Interview with M. Dean (controller) regarding significant audit/business risks and risk responsive approach	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Process owner meeting with J. Vrska (asst. controller) related to financial statement close process.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Discussion regarding PGM inventory accounting memo with plant supervisor, M. Dean and client inventory cost accounting department.	3.3	\$425	\$1,403	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Review of I/C AR and I/C AP reconciliations	0.5	\$425	\$213	A2
Henning	Jeffrey M.	JMH	Partner	5/18/2006	Catalyst carve out debrief meeting with Atul, Deareat, C Arkwright, J. Henning, M. Hatzfeld, et. al	1.6	\$525	\$840	A2
Kearns	Matthew R.	MRK	Senior	5/18/2006	Time incurred working on AWS file for Catalyst carve out audit	1.6	\$225	\$360	A2
Pagac	Matthew M.	MMP	Manager	5/18/2006	Catalyst -Preparation of senior for Physical Inventory	0.3	\$375	\$113	A2
Pagac	Matthew M.	MMP	Manager	5/18/2006	Catalyst -Meeting with Delphi M&A on Catalyst Carve Out Timing	1.4	\$375	\$525	A2
Pagac	Matthew M.	MMP	Manager	5/18/2006	Catalyst -Preparation of International Instructions	4.2	\$375	\$1,575	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/19/2006	Catalyst -Travel time incurred traveling to Tulsa, OK for Catalyst physical inventory	3.9	*\$213	\$831	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/19/2006	PGM and value-add inventory session held to develop understanding of customer consigned accounting, take-o pay contract accounting and forward sales contracts.	4.4	\$425	\$1,870	A2
Kearns	Matthew R.	MRK	Senior	5/19/2006	Catalyst -Travel time incurred traveling to Tulsa, OK for Catalyst physical inventory	3.1	*\$113	\$350	A2
Kearns	Matthew R.	MRK	Senior	5/19/2006	Catalyst -Time incurred working on Catalyst physical inventory in Tulsa, OK	11.8	\$225	\$2,655	A2
Pagac	Matthew M.	MMP	Manager	5/19/2006	Catalyst -Catalyst Carve Out International Instructions Presentation	2.2	\$375	\$825	A2
Pagac	Matthew M.	MMP	Manager	5/21/2006	Catalyst -Preparation of interoffice communications	2.1	\$375	\$788	A2
Boston	Jason C.	JCB	Staff	5/22/2006	Catalyst -Travel time from Detroit to Tulsa.	4.1	*\$63	\$258	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Review of 5/26/06 Catalyst weekly update agenda with J. Henning.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Preparation of weekly Catalyst update meeting scheduled for 5/26/06.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Catalyst -Review of carve-out methodology for Shanghai location, as developed by Delphi U.S.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Catalyst -Travel time to Tulsa, OK. Time incurred in conjunction with planning procedures and audit execution for carve-out audit.	4.0	*\$213	\$852	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst -Time incurred coordinating directions from airport in Tulsa, OK.	0.7	*\$113	\$79	A2
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst -Time incurred sending out email to E&Y personnel regarding Catalyst Audit	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst -Travel time incurred traveling to Tulsa, OK for Catalyst Carve Out Audit	3.1	*\$113	\$350	A2
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst -Time incurred working on Catalyst AWS file, preparing for audit and sending out to international locations	5.9	\$225	\$1,328	A2
Pagac	Matthew M.	MMP	Manager	5/22/2006	Catalyst -Staffing correspondence with J. Simpson	0.2	\$375	\$75	A2
Saimoua	Omar Issam	OIS	Staff	5/22/2006	Catalyst -Travel to Tulsa, OK to perform audit related work on Delphi-Catalyst.	3.0	*\$63	\$189	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Catalyst -Obtaining evidence for walkthrough of the Sales/AR process	4.4	\$125	\$550	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Obtaining an understanding of the Shipping Process for the AR Walkthrough of Catalyst.	3.4	\$125	\$425	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Documenting the Shipping Process for the AR Walkthrough of Catalyst.	1.6	\$125	\$200	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Obtaining an understanding of the Intercompany Control Account for the AR Walkthrough of Catalyst .	1.5	\$125	\$188	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Meeting with M. Dean, Controller, to further understand the control account for AR Walkthrough of Catalyst.	0.5	\$125	\$63	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2006	Catalyst -Preparation of agenda for international planning call scheduled for 5/24/06.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2006	Catalyst -Meeting with M. Dean (Controller). Purpose was to develop understanding of PBC list.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2006	AWS file preparation for Catalyst carve-out audit.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2006	Catalyst -International audit instruction preparation.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	5/23/2006	Catalyst -Time incurred discussing walkthrough processes and procedures with E&Y staff personnel	0.8	\$225	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	5/23/2006	Catalyst -Time incurred completing AWS file for Catalyst	8.2	\$225	\$1,845	A2
Pagac	Matthew M.	MMP	Manager	5/23/2006	Catalyst -Carve out discussions with M. Hatzfeld	0.3	\$375	\$113	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst -Met with M. May to discuss the fixed assets process	0.7	\$125	\$88	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - View safety video at Delphi Catalyst site and went through the security computer and personal check	1.2	\$125	\$150	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - Printed all COTS submitted to E&Y by Catalyst accounting and filed in our work papers for future use	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - Documented our understanding of the depreciation process for fixed assets	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - Documented our understanding of the acquisition process for fixed assets	4.6	\$125	\$575	A2
Boston	Jason C.	JCB	Staff	5/24/2006	Obtaining an understanding of the cash receipts process for the AR Walkthrough of Catalyst.	3.4	\$125	\$425	A2
Boston	Jason C.	JCB	Staff	5/24/2006	Documenting the cash receipts process for the AR Walkthrough of Catalyst.	2.1	\$125	\$263	A2
Boston	Jason C.	JCB	Staff	5/24/2006	Documenting and understanding the revenue recognition process for the AR Walkthrough of Catalyst.	5.5	\$125	\$688	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Update meeting with M. Dean (Controller). Purpose was to apprise Mark of EY perception of PBC and walkthrough information provided to us.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Review of Purchases/AP/CD walkthrough content provided by client.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Review of Sales/AR/CR walkthrough content provided by client.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Review of Payroll walkthrough content provided by client.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -International conference call with Shanghai, South Africa, France, Mexico and EY Detroit engagement executives. Purpose of the session was to discuss anticipated key issues related to the 12/31/05 and 3/31/06 audits of Catalyst.	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Review of Inventory/COGS walkthrough content provided by client.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	5/24/2006	Worldwide conference call regarding Catalyst.	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst -Time incurred assisting staff with process walkthroughs	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst -Time incurred discussing AR testing and confirmation procedures with EY Senior Manager	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst -Time incurred discussing inventory costing walkthrough process and inventory variances with audit team	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst -Time incurred reviewing AR balances and schedules provided by client for AR confirmation testing procedures	5.8	\$225	\$1,305	A2
Pagac	Matthew M.	MMP	Manager	5/24/2006	Catalyst -attend international call	1.4	\$375	\$525	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Met with D. Ellis - payroll clerk to discuss the hourly payroll process	1.4	\$125	\$175	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Met with M. May to discuss the disposal process related to fixed assets and obtained supporting documentation.	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Documented our understanding of the hourly payroll process	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Documented our understanding of the disposal process related to fixed assets.	4.1	\$125	\$513	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Catalyst -Traveling from Tulsa to Detroit	6.0	*\$63	\$378	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Obtaining documentation for the Walkthrough of Key AR Controls.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Reviewing internal Catalyst Documentation of Key AR Controls.	2.1	\$125	\$263	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Documenting understanding of the key controls in place at Catalyst.	2.1	\$125	\$263	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst -Review of FSCP walkthrough content provided by client.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst -Discussion of key issues with M. Dean related to the carve-out audit, development of understanding of client preparedness relative to those issues.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst -Review of draft 12/31/04 audited financial statements.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst -Development of audit strategy related to AR confirmations for 12/31/05 and 3/31/06.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst -Review of FAS 133 accounting related to company accounting for PGM inventories.	1.9	\$425	\$808	A2
Kearns	Matthew R.	MRK	Senior	5/25/2006	Catalyst -Time incurred selecting AR confirmations to test for audit	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	5/25/2006	Catalyst -Time incurred reviewing PBC's schedule provided by client for Catalyst audit including AR and accrual schedules	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	5/25/2006	Catalyst -Travel time incurred traveling back from Tulsa, OK.	4.0	*\$113	\$452	A2
Pagac	Matthew M.	MMP	Manager	5/25/2006	Catalyst discussions with M. Hatzfeld	0.3	\$375	\$113	A2
Saimoua	Omar Issam	OIS	Staff	5/25/2006	Catalyst - Discussed with J. Vrska - Operational manager, processes involved with payroll specific controls.	1.3	\$125	\$163	A2
Saimoua	Omar Issam	OIS	Staff	5/25/2006	Catalyst -Discussed with D. Ellis - payroll clerk the PBC list and obtained an understanding of the journal entries related to payroll	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	5/25/2006	Catalyst -Discussed with G. Scott - Accounting Clerk, the inventory process to obtain a better understanding and request documents for walkthroughs	2.9	\$125	\$363	A2
Saimoua	Omar Issam	OIS	Staff	5/25/2006	Catalyst -Travel from Tulsa, OK.	4.0	*\$63	\$252	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/26/2006	Catalyst -Preparation for weekly Catalyst update meeting.	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/26/2006	Weekly Catalyst audit update conference call with C. Arkwright (E&C AFD) and K. Tremain (E&C assistant AFD).	1.5	\$425	\$638	A2
A2 Catalyst Project Total:						<u>307.6</u>		<u>\$81,900</u>	
* Billed at 1/2 of hourly billing rate									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Corporate									
Krabill	Aaron J.	AJK	Senior Manager	4/10/2006	Corp - discussion regarding FIN 46 - Ondas	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	4/11/2006	Specials - FIN 46 call regarding questions concerning Ondas	1.8	\$425	\$765	A2
Krabill	Aaron J.	AJK	Senior Manager	4/11/2006	E&S - ER&D discussions with audit team and E&S finance staff	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	4/12/2006	Specials - FIN 46 research regarding Ondas	3.4	\$425	\$1,445	A2
Krabill	Aaron J.	AJK	Senior Manager	4/12/2006	E&S - ER&D discussions with audit team and E&S finance staff	2.6	\$425	\$1,105	A2
Krabill	Aaron J.	AJK	Senior Manager	4/13/2006	E&S - ER&D discussions with audit team and E&S finance staff	2.2	\$425	\$935	A2
Krabill	Aaron J.	AJK	Senior Manager	4/13/2006	Specials - FIN 46 call regarding Ondas	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	4/17/2006	Reading agreements relating to FIN 46 ONDAS matter	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2006	Research and discussions regarding Q1 issues re: Prior bonus plan and FAS 112 reserve with S. Sheckell and S. Kien	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2006	Research and discussions regarding Q1 issues re: Prior bonus plan and FAS 112 reserve with S. Sheckell and S. Kien	2.6	\$425	\$1,105	A2
Krabill	Aaron J.	AJK	Senior Manager	4/21/2006	Corp - Research and memo regarding the accounting treatment of incentive comp plan and job banks.	4.2	\$425	\$1,785	A2
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Call with K. Asher re: ER&D	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Call with A. Krabill and J. Sheehan re: ER&D	0.4	\$525	\$210	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	E&S - Discussion with M. Boehm regarding accounting treatment of development costs	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	5/2/2006	Conf. call regarding E&S ER&D.	0.8	\$525	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	Discussion with W. Tilotti to discuss FIN 46 analysis for all investments	0.4	\$425	\$170	A2
Henning	Jeffrey M.	JMH	Partner	5/3/2006	Discussion with J. Williams re: cap maintenance and ER&D	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	5/3/2006	Review and consultation re: PwC workpaper access letter for Delphi audit	1.1	\$525	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Discussion with W. Tilotti regarding FIN 46 analysis for all investments	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	5/4/2006	Consultation regarding PwC wp access letter	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	5/5/2006	Review of PwC workpaper reliance memo	1.1	\$700	\$770	A2
Henning	Jeffrey M.	JMH	Partner	5/5/2006	Discussion regarding FA and maintenance depr policy matters.	0.9	\$525	\$473	A2
Sheckell	Steven F.	SFS	Partner	5/5/2006	Review segment disclosures	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	5/8/2006	Review of PwC access letter	0.9	\$700	\$630	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Conf. call re: PwC workpaper access letter	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Conf. call re: capitalized maintenance policy	0.7	\$525	\$368	A2
Simpson	Jamie	JS	Senior Manager	5/10/2006	Research related to wp access letters.	0.5	\$425	\$213	A2
Henning	Jeffrey M.	JMH	Partner	5/16/2006	Discussion with A. Brazier re: ER&D	0.5	\$525	\$263	A2
Miller	Nicholas S.	NSM	Manager	5/16/2006	Coordinating meeting with Packard to review inventory process.	0.4	\$300	\$120	A2
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Review of E&S ER&D matter.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Call with A. Brazier regarding E&S ER&D matter.	0.4	\$525	\$210	A2
A2 Corporate Project Total:						37.0		\$17,055	
Financial Remediation									
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review control deficiency matrix to understand 2005 control deficiencies	3.2	\$225	\$720	A2
Boehm	Michael J.	MJB	Manager	5/8/2006	Drafted memo describing the primary drivers of the material weaknesses in 2005 and the EY audit response	2.8	\$300	\$840	A2
Krabill	Aaron J.	AJK	Senior Manager	5/8/2006	Research regarding treatment of risk assessments in a situation when MW's have been identified.	1.6	\$425	\$680	A2
Boehm	Michael J.	MJB	Manager	5/9/2006	Met with J. Simpson to discuss Material Weakness/Significant Deficiency memo	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Conf. call with D. Bayles and S. Sheckell re: internal controls recommendations.	1.3	\$525	\$683	A2
Ranney	Amber C.	ACR	Senior	5/10/2006	Review Corporate deficiencies identified by D&T to identify issues to consider while performing Q1 walkthroughs.	0.5	\$225	\$113	A2
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Discussion with F. Nance on status of testing and open deficiencies.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Review open deficiencies at year-end.	1.3	\$300	\$390	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with M. Boehm regarding documentation of material weaknesses and significant deficiencies.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Conf call with D. Bayles re: control enhancements	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Conf. call re: notes for D. Bayles on division analytical controls	0.9	\$525	\$473	A2
Miller	Nicholas S.	NSM	Manager	5/12/2006	Packard - Discussion with C. High about status of open deficiencies.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	5/12/2006	Packard - Documentation of our consideration of open deficiencies in the completion of our quarterly review.	1.8	\$300	\$540	A2
Sheckell	Steven F.	SFS	Partner	5/12/2006	Review quarterly monitoring controls spreadsheets	2.6	\$525	\$1,365	A2
Asher	Kevin F.	KFA	Partner	5/15/2006	Meetings with J. Sheehan and D. Bayles regarding the 2006 material weakness remediation plans	4.1	\$700	\$2,870	A2
Henning	Jeffrey M.	JMH	Partner	5/15/2006	Review of Delphi controls presentation and comments	1.3	\$525	\$683	A2
Henning	Jeffrey M.	JMH	Partner	5/15/2006	Debrief with S. Sheckell on controls meetings	0.7	\$525	\$368	A2
Sheckell	Steven F.	SFS	Partner	5/15/2006	Discuss SOX remediation plan with J. Sheehan	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	5/15/2006	Discuss SOX remediation plan with D. Sherbin	0.4	\$525	\$210	A2
Sheckell	Steven F.	SFS	Partner	5/15/2006	Prepare SOX remediation plan information for exec meetings	1.8	\$525	\$945	A2
Asher	Kevin F.	KFA	Partner	5/16/2006	Meetings with B. Delinger on remediation plans for 2006 material weaknesses	1.9	\$700	\$1,330	A2
Henning	Jeffrey M.	JMH	Partner	5/16/2006	Meeting with B. Thelen and D. Bayles re: control improvements - monitoring controls	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	5/16/2006	Discuss SOX remediation plans with B. Dellinger	0.4	\$525	\$210	A2
Sheckell	Steven F.	SFS	Partner	5/16/2006	Discuss SOX remediation plans with B. Thelen	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with M. Boehm regarding material weaknesses/significant deficiencies.	0.5	\$425	\$213	A2
Boehm	Michael J.	MJB	Manager	5/17/2006	Preparation of memo regarding Q1 review response to material weaknesses and significant deficiencies that existed at 12/31/2005.	1.2	\$300	\$360	A2
Simpson	Jamie	JS	Senior Manager	5/17/2006	Discussion with M. Boehm on material weaknesses and sig. deficiencies.	0.5	\$425	\$213	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/18/2006	Met with J. Simpson to discuss Q1 2006 review response to MW/SD's that existed as of 12/31/2005.	0.7	\$300	\$210	A2
Simpson	Jamie	JS	Senior Manager	5/18/2006	Discussion with M. Boehm regarding material weaknesses and significant def's.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	5/18/2006	Review of memo addressing material weaknesses and significant deficiencies.	1.2	\$425	\$510	A2
Henning	Jeffrey M.	JMH	Partner	5/19/2006	Conference call with D. Bayles, N. Hotchkin and S. Sheckell re: controls improvements.	1.0	\$525	\$525	A2
Sheckell	Steven F.	SFS	Partner	5/19/2006	Discuss remediation plans for SOX with D. Bayles and Hodgkin	1.1	\$525	\$578	A2
Boehm	Michael J.	MJB	Manager	5/22/2006	Revision of memo regarding Q1 response to MW/SD's a 12/31/2005.	1.2	\$300	\$360	A2
Asher	Kevin F.	KFA	Partner	5/23/2006	Review of Material weakness remediation plans	1.9	\$700	\$1,330	A2
Sheckell	Steven F.	SFS	Partner	5/23/2006	Review internal control plan with D. Bayles	2.1	\$525	\$1,103	A2
Asher	Kevin F.	KFA	Partner	5/24/2006	Review of Material weakness remediation plans	1.1	\$700	\$770	A2
Boehm	Michael J.	MJB	Manager	5/24/2006	Met with A. Kulikowski, Mgr. SOX Validation, and S. Herbst, PwC Mgr., to discuss revenue validation testing program.	2.4	\$300	\$720	A2
Sheckell	Steven F.	SFS	Partner	5/24/2006	Review management testing program	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	5/24/2006	Meeting with A. Kulikowski and PWC manager to discuss comments on management revenue testing program.	2.3	\$425	\$978	A2
A2 Financial Remediation Project Total:						51.9		\$23,893	
Furukawa									
Miller	Nicholas S.	NSM	Manager	5/10/2006	Furukawa - Planning work for the Furukawa audit.	2.0	\$300	\$600	A2
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Obtained accounts payable reconciliations and tied out to trial balance	0.6	\$125	\$75	A2
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Received documentation for capital contributions and tied out to bank statements, created excel spreadsheet for Equity	0.7	\$125	\$88	A2
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Met with J. Senary to discuss Delphi Furukawa Joint Venture and our requests for our substantive testing, and discussed our audit approach	0.8	\$125	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Obtained supporting documentation for selected expense transactions during '05	1.9	\$125	\$238	A2
Miller	Nicholas S.	NSM	Manager	5/11/2006	Furukawa - Time spent meeting with J. Senary, JV finance director, and K. Horner to get the Furukawa JV audit under way.	1.2	\$300	\$360	A2
Horner	Kevin John	KJH	Staff	5/12/2006	Furukawa - Preparation of memos describing different processes for recording expenses according to the joint venture agreement for our substantive work	0.4	\$125	\$50	A2
Horner	Kevin John	KJH	Staff	5/12/2006	Furukawa - Met with J. Senary, to wrap up audit work done on joint venture	0.5	\$125	\$63	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Furukawa - Received signed bank confirm from J. Senary and prepared to mail out	0.2	\$125	\$25	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Furukawa - Discussion with J. Senary regarding question about a payable in '06 and how it ties into joint venture agreement	0.2	\$125	\$25	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Furukawa - Performed unrecorded liability search	1.0	\$125	\$125	A2
A2 Furukawa Project Total:						9.5		\$1,748	
IT Remediation									
Izzo	Tamara H.	THI	Partner	5/8/2006	Meeting with T. Bomberski, J. Piazza, M. Martell and A Tanner to discuss IT audit progress and remediation on walkthrough findings	1.2	\$525	\$630	A2
Pacella	Shannon M.	SMP	Manager	5/8/2006	Reviewed 2005 IT deficiencies and documented 2006 status.	2.4	\$300	\$720	A2
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with T. Izzo and M. Martell to discuss timing and approach for IT substantive procedures	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with D. Bayles to discuss impact of IT preliminary control findings	0.8	\$475	\$380	A2
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with T. Bomberski, J. Piazza, T. Izzo and M. Martell to discuss IT audit progress and remediation on walkthrough findings	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	5/22/2006	Coordinating meeting to discuss with CAS, EY's approach for identifying testing deficiencies.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/23/2006	Finished Q1 review of 2005 open deficiencies for IT.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	5/24/2006	Discuss impact of ineffective preliminary evaluations for IT on Q1 review with audit team	0.4	\$300	\$120	A2
A2 IT Remediation Project Total:						7.4		\$2,910	
Saginaw Carve-Out Audit									
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Meeting with Steering to discuss carve out audits	3.0	\$525	\$1,575	A2
Sheckell	Steven F.	SFS	Partner	5/1/2006	Meeting with Steering to discuss carve out audits	3.0	\$525	\$1,575	A2
A2 Saginaw Carve-Out Project Total:						6.0		\$3,150	
Tax-Internal Controls									
Van Leeuwen	Brent James	BJV	Senior	5/9/2006	Coordination of meetings that were rescheduled as a result of client pushing back timing.	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	5/15/2006	On-site to attend meeting that was cancelled after our arrival - pulled information related to recent restatement and discussed tasks to completed once the client become available.	1.0	\$225	\$225	A2
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Travel from Cleveland, OH. After our arrival, it was learned that client was not ready	3.3	*\$238	\$785	A2
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Discussions regarding Delphi tax coordination with C. Tosto, C. Smith and J. Hegelmann as a result of rescheduled Q1 timing.	1.3	\$225	\$293	A2
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Review tax documentation to prepare for meetings that were rescheduled as a result of client not being available	1.4	\$225	\$315	A2
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Introduction and discussion with J. Erickson of Delphi Tax to schedule tax walkthrough meetings which was cancelled after our arrival.	1.1	\$425	\$468	A2
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Introduction and discussion with J. Erickson of Delphi Tax to schedule tax walkthrough meetings which was cancelled after our arrival.	0.6	\$475	\$285	A2
DeMers	Laurie A.	LAD	Senior Manager	5/17/2006	Meeting with J. Erickson to discuss Q1 information request and revised timing as a result of delay in review procedures.	0.3	\$425	\$128	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	5/17/2006	Preparation for meeting with J. Erickson to discuss Q1 information request and revised timing as a result of delay in review procedures.	1.0	\$475	\$475	A2
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	Meeting with J. Erickson to discuss Q1 information request and revised timing as a result of delay in review procedures.	0.6	\$225	\$135	A2
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Tied out Q1 2006 ETR schedules to the extent possible. Information incomplete due to delays in Q1.	1.9	\$225	\$428	A2
Smith	Christopher W.	CWS	Executive Director	5/19/2006	Travel from Cleveland, OH. After our arrival, it was learned that client was not ready. Stayed as client indicated they may be able to provide us time on process related work.	3.4	*\$238	\$809	A2
Smith	Christopher W.	CWS	Executive Director	5/22/2006	1st quarter tax review coordination matters including cal with J. Erickson of Delphi to discuss timeline for completing Q1 procedures.	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	5/23/2006	First quarter tax review follow-up with C. Tosto and B. Van Leeuwen to discuss open issues/timeline for completion	0.2	\$475	\$95	A2
Smith	Christopher W.	CWS	Executive Director	5/23/2006	Conf. call w/ L. DeMers and J. Hegelmann relating to first quarter tax review issues/timeline for completion due to delays.	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	5/23/2006	First quarter tax review timing discussions with L. DeMers and A. Krabill	0.6	\$475	\$285	A2
DeMers	Laurie A.	LAD	Senior Manager	5/24/2006	Conference call with A. Krabill regarding Q1 tax status and approach for addressing deficiencies and format for capturing process comments	1.2	\$425	\$510	A2
Smith	Christopher W.	CWS	Executive Director	5/24/2006	First quarter tax review update call with D. Kelley, K. Asher, and S. Sheckell to discuss delays in Q1 tax review procedures	0.3	\$475	\$143	A2
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Coordination with audit team regarding process and revised timeline.	0.8	\$425	\$340	A2
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Client assistance list update and follow-up due to multiple delays.	1.6	\$425	\$680	A2
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Discussions with C. Tosto, E&Y tax partner regarding process and revised timeline.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Develop process and revised timeline for completion of Q1 procedures as a result of delays.	2.3	\$425	\$978	A2
Smith	Christopher W.	CWS	Executive Director	5/25/2006	Conf. call with L. Demers to discuss open items list for Q1 relating to change in client timing.	0.2	\$475	\$95	A2
A2 Tax-Internal Controls Project Total:						25.5		\$8,389	
* Billed at 1/2 of hourly billing rate									
Tax - Other									
Blank	Jacob M.	JMB	Partner	5/4/2006	Update call with Skadden.	0.5	\$750	\$375	A3
Berard	Peter	PB	Manager	5/8/2006	Discussion with S. Gale and D. Kelley regarding New York non-resident income tax withholding issues.	0.4	\$300	\$120	A3
Berard	Peter	PB	Manager	5/9/2006	Research regarding use of employer-created form (substitute Form IT-2104.1) for New York nonresident income tax withholding.	0.6	\$300	\$180	A3
Gardon	Steven J.	SGJ	Partner	5/11/2006	Prep for meeting at Delphi w/ J. Whitson and R. Schueler regarding the Customs function, changes in the function due to issues that arose in China the prior year, and the contingency reserve for Customs issues	0.6	\$700	\$420	A1
Gardon	Steven J.	SGJ	Partner	5/12/2006	Meeting at Delphi with J. Whitson, and R. Schueler regarding the Customs function, changes in the function due to issues that arose in China the prior year, and the contingency reserve for Customs issues	2.4	\$700	\$1,680	A1
A2 Tax-Other Project Total:						4.5		\$2,775	
A2 Project Total:						461.1		\$149,719	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with D. Kelley, R. Ward and M. Ericson regarding Delphi Invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with W. Eguchi regarding invoice review.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Various correspondence with W. Eguchi regarding E&Y Delphi Supporting Documentation for Monthly Fee Application.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with N. Miller regarding Audit Addendum; review draft accordingly.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Various correspondence with B. Hamblin regarding Delphi invoice finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Preparation of invoice package for all interested parties; send accordingly.	1.7	\$125	\$213	
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Correspondence with D. Kelley regarding Delphi Tax Invoice; provide copy accordingly.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Revise invoice per S. Sheckell; correspondence with A. Ranney accordingly.	0.5	\$125	\$63	
Asher	Kevin F.	KFA	Partner	5/2/2006	Review of fee application materials and related meeting on process with management	2.1	\$700	\$1,470	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with B. Hamblin regarding Delphi Audit Code - Activity Codes (new codes).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with V. Singleton regarding Delphi T&E - April.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with various team members regarding Delphi Time & Expense Reporting email details.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Finalize Delphi Time & Expense Reporting email; send to team accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Time spent merging and extracting engagement letter pages/files per J. Simpson.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with various engagement team member notifying them of time to be reclassified, descriptions, etc.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with M. Hatzfeld regarding Delphi Time & Expense Reporting.	0.2	\$75	\$15	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Avila-Villegas	Vanessa	VAV	Senior	5/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	5/4/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Review revised connections check schedule received from W. Eguchi.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Preparation of April Access database for bankruptcy billing process.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Review April T&E received from V. Singleton; format accordingly for access database import.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Update MASTER Employees and MASTER Code Combo for April invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Begin formatting April invoice per Court requirements.	1.5	\$125	\$188	
Boehm	Michael J.	MTB	Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Boston	Jason C.	JCB	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Horner	Kevin John	KJH	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Krabill	Aaron J.	AJK	Senior Manager	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$425	\$468	
Marold	Erick W.	EWM	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Ranney	Amber C.	ACR	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$200	\$220	
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Tanner	Andrew J.	AJT	Senior Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.5	\$475	\$238	
Wardrope	Peter J.	PJW	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with B. Hamblin regarding Delphi Audit EPT and Engagement Letter; forward accordingly.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Work on Delphi April 06 invoice.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Review revised Delphi T&E - April 06 per V. Singleton.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Preparation of various emails to the team regarding Delphi April Time, Expense Descriptions, and reclass inquiries.	1.9	\$125	\$238	
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Work on Delphi April 06 invoice.	4.8	\$125	\$600	
Henning	Jeffrey M.	JMH	Partner	5/9/2006	Review JV agreement/draft engagement letter	0.9	\$525	\$473	
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Locate and forward electronic signed copy of audit engagement letter per N. Miller.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Review connections check list; correspondence with M. Boehm regarding staff to assist with process.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Work on Delphi April 06 invoice.	1.8	\$125	\$225	
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Accumulation of information related to preparation of fee application.	0.9	\$275	\$248	
Miller	Nicholas S.	NSM	Manager	5/11/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Correspondence with V. Avila regarding example of Walkthrough Descriptions for time entries.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Work on cash forecast database request per B. Hamblin for invoice cash collections.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Work on April invoice.	1.9	\$125	\$238	
Boehm	Michael J.	MJB	Manager	5/12/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Boston	Jason C.	JCB	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Horner	Kevin John	KJH	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	5/12/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Krabill	Aaron J.	AJK	Senior Manager	5/12/2006	Accumulation of information related to preparation of fee application.	0.9	\$425	\$383	
Marold	Erick W.	EWM	Senior	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Peterson	Christopher A.	CAP	Manager	5/12/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Ranney	Amber C.	ACR	Senior	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Rothmund	Mario Valentin	MVR	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Stille	Mark Jacob	MJS	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with various individuals regarding reclasses.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with various individuals regarding Delphi April Time and Expense Inquiries.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Work on April invoice; send to J. Simpson for review.	3.4	\$125	\$425	
Simpson	Jamie	JS	Senior Manager	5/15/2006	Review of Exhibit D for April invoice detail .	1.8	\$425	\$765	
Aquino	Heather	HRA	Client Serving Associate	5/16/2006	Review email from W. Eguchi regarding budget for Fee Committee.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	5/16/2006	Work on various bankruptcy invoice matters.	3.2	\$125	\$400	
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with various individuals regarding Delphi April Time Inquiries.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Work on April invoice revisions.	1.2	\$125	\$150	
Asher	Kevin F.	KFA	Partner	5/17/2006	Review of revised billing requirements for the courts approvals	1.0	\$700	\$700	
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Finalize Catalyst eng. letter drafts	0.6	\$525	\$315	
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Saginaw carve out discussion around engagement letter language	0.6	\$525	\$315	
Simpson	Jamie	JS	Senior Manager	5/17/2006	Review of April invoice detail for bankruptcy court.	1.6	\$425	\$680	
Aquino	Heather	HRA	Client Serving Associate	5/18/2006	Work on April invoice.	1.6	\$125	\$200	
Boehm	Michael J.	MJB	Manager	5/18/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Ford	David Hampton	DHF	Staff	5/18/2006	Accumulation of information related to preparation of fee application.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with V. Singleton regarding revised Delphi April T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Review revised Delphi April T&E.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/19/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Kearns	Matthew R.	MRK	Senior	5/19/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Krabill	Aaron J.	AJK	Senior Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.8	\$425	\$340	
Marold	Erick W.	EWM	Senior	5/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	5/19/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Sheckell	Steven F.	SFS	Partner	5/19/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Sheckell	Steven F.	SFS	Partner	5/19/2006	Review engagement letters for Furakawa, Saginaw and Catalyst	2.2	\$525	\$1,155	
Sheckell	Steven F.	SFS	Partner	5/19/2006	Review monthly invoice for court submission	2.5	\$525	\$1,313	
Simpson	Jamie	JS	Senior Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with D. Kelley regarding Delphi April Expenses.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Preparation of email to W. Eguchi regarding sample budget and April invoice for review.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with individuals regarding April Time Inquiries.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Revisions to April invoice per S. Sheckell.	1.1	\$125	\$138	
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Catalyst engagement letter update	0.9	\$525	\$473	
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Review or Engagement letters for Saginaw	0.9	\$525	\$473	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/22/2006	Review invoice for the month for submission to court	1.4	\$525	\$735	
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Correspondence with various individuals regarding Delphi April Time Entries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Update April invoice per comments received from W. Eguchi.	0.9	\$125	\$113	
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with D. Ford regarding Delphi April Expense Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding team deadline for monthly TRAX submissions, affect of reclasses, etc.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Preparation of email regarding complete package for invoice submitted on May 1 for the Jan - Mar fees per W. Eguchi.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Preparation of email to team regarding Delphi May T&E submission.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Convert invoice submitted on May 1 for the Jan - Mar fees to adobe format for email to W. Eguchi.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Update April invoice for new April T&E detail received from V. Singleton.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Boehm	Michael J.	MJB	Manager	5/25/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Horner	Kevin John	KJH	Staff	5/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Marold	Erick W.	EWM	Senior	5/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Peterson	Christopher A.	CAP	Manager	5/25/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Sheckell	Steven F.	SFS	Partner	5/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$525	\$315	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	5/25/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	
Krabill	Aaron J.	AJK	Senior Manager	5/26/2006	Accumulation of information related to preparation of fee application.	1.2	\$425	\$510	
Saimoua	Omar Issam	OIS	Staff	5/26/2006	Accumulation of information related to preparation of fee application.	1.0	\$125	\$125	
Fee Application Preparation Total:						<u>98.1</u>		<u>\$23,875</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period May 27, 2006 through June 30, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Simpson	Jamie	JS	Senior Manager	5/27/2006	Reviewed Delphi 12/31/05 10-K.	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/28/2006	E&C - preparing memo regarding E&C's quarterly procedures relating to Litigation.	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/28/2006	E&C - working on Q1 Procedures including relational analytics.	2.9			A1
Simpson	Jamie	JS	Senior Manager	5/28/2006	Review of Delphi validation programs for Inventory and PP&E.	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/29/2006	AHG - working on Q1 2006 procedures including OAR analytics	7.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with J. Simpson, A. Krabill, and K. Horner regarding Delphi Audit Committee presentation.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with M. Hatzfeld regarding Delphi Budget Status; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Review emails related to Delphi Fee communication from int'l locations; forward to J. Simpson accordingly.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	5/30/2006	Attending Delphi meeting in San Antonio, TX for Mexican Team introduction purposes on May 25-26	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/30/2006	Travel time to attend to Delphi meeting in San Antonio, TX.	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/30/2006	Work on ETR/Tax Dept meeting 404 write-ups	2.7			A1
Henning	Jeffrey M.	JMH	Partner	5/30/2006	Attend Delphi weekly status meeting	1.3			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Discussion with D. Pettyes regarding payroll process at HQ for the payroll walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Tied out fixed asset account reconciliations to trial balance	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/30/2006	Updated PowerPoint presentation for 1st Quarter Review Status update per the request of A. Krabill and J. Simpson.	2.1			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Worked on walkthrough of elimination of allied A/R & A/P.	1.4			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Reviewed supporting documentation received from J. Sandora, Inventory/Investment analyst.	0.7			A1
Horner	Kevin John	KJH	Staff	5/30/2006	Worked on the walkthrough of the elimination of allied investments.	2.6			A1
Kearns	Matthew R.	MRK	Senior	5/30/2006	AHG - discussing with AHG personnel status of analytics schedules	0.8			A1
Kearns	Matthew R.	MRK	Senior	5/30/2006	AHG - Created analytical schedules for Q1 2006 review	3.2			A1
Kearns	Matthew R.	MRK	Senior	5/30/2006	E&C - finalizing Q1 2006 Analytical Procedures	3.7			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Created 2006 budgeted hours for Packard division.	1.8			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Created 2006 budgeted hours for E&C division.	1.9			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Created 2006 budgeted hours for Saginaw.	1.9			A1
Marold	Erick W.	EWM	Senior	5/30/2006	Saginaw - Updated Q1 analytics, SRM and ASM based on J. Henning's review notes.	2.4			A1
Pacella	Shannon M.	SMP	Manager	5/30/2006	Discussion with engagement partner regarding issues with ADP SAS 70.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/30/2006	Call with IT SOX PMO to discuss mgmt testing timing and ADP SAS 70 concerns.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/30/2006	Respond to emails regarding international testing status/timeline.	1.1			A1
Pagac	Matthew M.	MMP	Manager	5/30/2006	E&C - Review emails relating to first quarter issues & physical inventory	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/30/2006	E&C - Discuss walkthroughs with M. Rothmund	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/30/2006	Review E&C walkthroughs	5.4			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-Discussing follow-up question with the J. Sandora related to the Minority Interest Walkthrough,	1.0			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Tieing out the corporate Q1 trial balance to workpaper references of our walkthroughs.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-documenting our walkthrough of an FX hedging transaction for the Derivatives & Hedging Process.	2.4			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-Reviewed the Company's flow charts for Derivatives & Hedging process.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/30/2006	Corporate Walkthroughs-Created a list of questions based on the documentation regarding the Company's flow charts for Derivatives & Hedging process.	0.7			A1
Sheckell	Steven F.	SFS	Partner	5/30/2006	Review audit staffing and planning	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/30/2006	Prepare for Audit Committee meeting	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/30/2006	International coordination activities	2.8			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with S. Sheckell on Audit Committee slides.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Preparation of Audit Committee slides.	1.9			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with A. Ranney regarding I/C profit elim calculation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with A. Ranney and E. Marold regarding Corporate walkthrough status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Team conf. call to discuss Q1 status.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Preparation of email responses to E&Y international teams.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/30/2006	Discussion with A. Krabill on planning activities.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	5/30/2006	First quarter tax review follow-up message to Z. Matice	0.2			A1
Stille	Mark Jacob	MJS	Staff	5/30/2006	Discussion with S. Pacella on how to perform review of mgmts work.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/30/2006	Documentation and follow up on GM walkthrough.	2.1			A1
Stille	Mark Jacob	MJS	Staff	5/30/2006	Documentation and follow-up on global network walkthrough	3.1			A1
Tosto	Cathy I.	CIT	Partner	5/30/2006	Status discussion with L. DeMers and C. Smith	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Work on E&Y Audit Committee Presentation per J. Simpson.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Provide legal entity list of Spain per request of J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Discussion with J. Hasse regarding security badge updates, power outage, and conference room scheduling.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Correspondence with J. Nolan and A. Ranney regarding Hyperion Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Coordinate responses to TSRS update meeting.	0.2			A1
Asher	Kevin F.	KFA	Partner	5/31/2006	Discussion with engagement team on 2006 quarterly review status	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/31/2006	Work on 404 walk-through documentation.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/31/2006	Work on organizing work paper exhibits and work paper files.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/31/2006	Prepare audit issues summaries.	1.3			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Review Packard qtrly review docs	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Staffing discussion re: Delphi engagements	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Review and update of AC presentation	1.3			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Saginaw - Final review of Saginaw division documents	1.6			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Set-up meeting with J. Sandora to discuss elimination of allied A/R & A/P.	0.3			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Discussion with M. Rothmund regarding payroll walkthrough done at E&C as the same process applies for walkthrough of payroll process at HQ	0.4			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Meeting with J. Sandora to discuss elimination of allied A/R and A/P.	1.6			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Meeting with J. Nolan to discuss accounts payable at HQ for walkthrough of A/P	2.2			A1
Horner	Kevin John	KJH	Staff	5/31/2006	Worked on walkthrough of elimination of allied A/R & A/P.	2.6			A1
Kearns	Matthew R.	MRK	Senior	5/31/2006	AHG - working on Q1 2006 Procedures including analytics	7.0			A1
Marold	Erick W.	EWM	Senior	5/31/2006	Review of Delphi's insurance agreements with AIG related to ERISA and SEC fiduciary cases.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/31/2006	Review and preparation of material related to the team directed planning event on 6/15/06.	1.9			A1
Marold	Erick W.	EWM	Senior	5/31/2006	Saginaw - Review of revised non-standard journal entries.	1.1			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	AHG - Review quarterly walkthroughs	5.6			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Review 1st quarter workpapers	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Discussion on E&C Q1 status with J. Henning	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Discuss walkthroughs with M. Rothmund	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - Discussion on E&C status with M. Hatzfeld	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/31/2006	E&C - General review walkthroughs	1.6			A1
Ranney	Amber C.	ACR	Senior	5/31/2006	Corporate Walkthroughs-meeting with the client to walk through the derivatives & hedge accounting process for commodities and FX.	2.2			A1
Ranney	Amber C.	ACR	Senior	5/31/2006	Corporate Walkthroughs-meeting with the client to walk through the Pension/OPEB liability accounting process.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/31/2006	Corporate Walktrhoughs-documenting our walkthrough of controls over the client's process of derivatives & hedge accounting.	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - Met with M. Schultz to discuss Open Items on th Inventory Reserve	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - Cleared notes on the EO - Inventory Reserve	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - Cleared notes on the AR Reserve walkthrough.	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/31/2006	E&C - meeting with M. Adams to discuss the break out of AR balances out of the total population and the relating specific reserve.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Discussion with J. Henning regarding AC presentation.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	General review of Union Training Fund walkthrough.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Discussion with A. Ranney and E. Marold on corporate walkthrough status.	0.9			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Preparation of international emails regarding fee allocation.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/31/2006	Review of testing sample guidelines for 2006 audit programs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Preparation of email related to Delphi Client acceptance AQR review.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Review of Delphi TDPE agenda.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	T&I - Review of T&I's summary of revised E&O analysis from C. Tompkins.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/31/2006	Discussion with S. Pacella regarding TSRS status.	0.7			A1
Stille	Mark Jacob	MJS	Staff	5/31/2006	Discussion with P. Wardrope for open GM walkthrough comments.	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/31/2006	Documentation and follow-up of GM application walkthrough.	1.9			A1
Stille	Mark Jacob	MJS	Staff	5/31/2006	Documentation and follow-up on global network walkthrough.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with D. Bayles regarding pushback of meeting time with B. Dellinger, E&Y, etc.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Introduction to E. Slazinski regarding Audit Committee Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Provide copy of revised E&Y Audit Committee Presentation per J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Work on E&Y Audit Committee Presentation per S. Sheckell.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with A. Krabill regarding Europe legal entity list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Receive, print and file Delphi Fee communication - Mexico (budget).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with A. Krabill regarding Updated Delphi Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with K. Fisher and J. Simpson regarding Delphi Team Server Encryption.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/1/2006	Correspondence with J. Stankewicz and J. Simpson regarding AQR - Client Acceptance Data Request for NCA.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/1/2006	Review U120 walk through documents for ETR and Tax Contingency processes, including all exhibits.	5.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/1/2006	Meeting with Z. Matice and J. Erikson of Delphi to discuss time commitment for Q1 work.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/1/2006	Meet with J. Hegelmann and audit team to discuss timing.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/1/2006	Work on walkthroughs of tax processes.	6.7			A1
Hegelmann	Julie Ann	JAH	Senior	6/1/2006	Meet with Zach and Janet to discuss timing of completion of first quarter and to discuss processes.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Review Packard qtrly and planning wps	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Audit Committee preparation	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Finalize Audit Committee materials with B. Thelen	0.5			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Set up meeting for Friday with D. Brewer to clear review notes for wire room	0.2			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Met with E. Marold to discuss review notes related to wire room walkthrough	0.7			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Began clearing of E. Marold's review notes for the walkthrough of the wire room	1.7			A1
Horner	Kevin John	KJH	Staff	6/1/2006	Finished walkthrough for the elimination of allied A/R and A/P.	4.6			A1
Kearns	Matthew R.	MRK	Senior	6/1/2006	AHG - working Q1 2006 Analytic Procedures	4.5			A1
Marold	Erick W.	EWM	Senior	6/1/2006	Review of SFAS 112 to ensure Delphi's job bank accrual is appropriately calculated.	1.8			A1
Marold	Erick W.	EWM	Senior	6/1/2006	Review of Delphi documentation and memo's related to the job's bank accrual (SFAS 112).	2.7			A1
Marold	Erick W.	EWM	Senior	6/1/2006	Additional documentation related to the Key Executive Compensation Program.	3.5			A1
Pacella	Shannon M.	SMP	Manager	6/1/2006	Updated AARMS based on changes to clients testing schedule.	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/1/2006	AHG - Review walkthroughs.	4.2			A1
Pagac	Matthew M.	MMP	Manager	6/1/2006	AHG - Meet with G. Anderson regarding warranty & E&O concerns	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/1/2006	E&C - Meeting with M. Kloss regarding API & updating API timing & schedule	1.4			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-Completing documentation of the Minority Interest walkthrough in preparation for a manager's review.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-Meeting with M. Fraylick to walkthrough his monthly process of recording the Pension/OPEB liability for our walkthrough purposes.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-clearing review notes for the Union Training Fund accrual walkthrough in order to complete documentation.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Corporate Walkthroughs-Reviewed 2005 SAS 70 reports (for workers compensation) and determining the User Controls Considerations that Delphi should be performing.	1.9			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning- Consolidated-Researching and discussing with the audit team an appropriate sample size to use for reperforming testing of Internal Audit's control testing in order to create a SAS 65 testing program	0.5			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning - Consolidated-Creating agenda for the preliminary Team Directed Planning Event and dividing responsibilities between myself and E. Marold.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning - Consolidated-Revisions based on review note to our sample size guidance to be used by all teams as a reference for testing.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/1/2006	Planning - Consolidated---Discussing our approach for reperforming testing of Internal Audit's controls with the Sr. Managers and developing an appropriate strategy.	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/1/2006	AHG - Meeting with G. Anderson to go over the EO-Reserve-AHG Open Items and the LCM analysis.	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/1/2006	AHG - Worked on Open Items on the AHG AR Reserve	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/1/2006	E&C - Meeting with A. Renaud to go over the E&C Journal Entries	3.5			A1
Sheckell	Steven F.	SFS	Partner	6/1/2006	Prepare Audit Committee slides	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/1/2006	Review audit planning materials	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/1/2006	T&I - Discussion with C. Tompkins regarding T&I E&C revised methodology.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	6/1/2006	First quarter tax review conference call with J. Erickson, Z. Matice, L. DeMers, and J. Hegelmann	1.1			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Documentation and follow-up on GM walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Conference call with D. Casacchia to gain a better understanding of ECM process.	0.8			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Review of mgmts testing for global network.	1.1			A1
Stille	Mark Jacob	MJS	Staff	6/1/2006	Documentation and follow-up for global network walkthrough.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Changes to Audit Committee Presentation per J. Henning.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Coordinate 14 final copies of Audit Committee Presentation per S. Sheckell.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with Singapore regarding inquiries.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with int'l locations regarding pre-approval template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Receive, print and file Delphi Fee communication - (budgets).	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Preparation of excel file of Europe legal entity list per J. Simpson.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with J. Simpson and J. McNulty regarding AQR - Client Acceptance Data Request for NCA - Delphi Corporation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with J. Simpson and K. Fisher regarding Delphi Team Server Encryption.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Correspondence with J. Simpson regarding status of Global Divisional Topics Meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Coordination of Testing Deficiencies Discussion with th Company.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/2/2006	Obtain and scan copies of workpapers for tax process pe C. Smith.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/2/2006	Tax - Work on editing walkthroughs	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	AHG - Review of key reserve areas	1.6			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	E&C - Review of quarterly review workpapers	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	Packard - Q1 workpaper review	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/2/2006	Review of Audit Committee materials	0.8			A1
Horner	Kevin John	KJH	Staff	6/2/2006	Met with D. Brewer to get supporting documentation for the wire room walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	6/2/2006	Updated walkthrough for the wire room with supporting documentation received to clear review notes from E. Marold.	1.9			A1
Horner	Kevin John	KJH	Staff	6/2/2006	Review aircraft leases for FAS 13 classification	2.9			A1
Marold	Erick W.	EWM	Senior	6/2/2006	Meeting with R. Reimink to discuss Delphi's loans.	1.2			A1
Marold	Erick W.	EWM	Senior	6/2/2006	Documentation of Delphi A's process for accruing commitments and contingencies.	3.2			A1
Marold	Erick W.	EWM	Senior	6/2/2006	Detail review of E&Y procedures/ documentation relate to the wire-room process.	3.6			A1
Pagac	Matthew M.	MMP	Manager	6/2/2006	AHG - Discussion of AHG with J. Henning	3.2			A1
Pagac	Matthew M.	MMP	Manager	6/2/2006	AHG - Review AHG financial statement walkthrough and quarter	3.6			A1
Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-Meeting with R. Hof to discuss the treasury department back office's responsibility for confirming and settling trades for our walkthrough of the Derivatives & Hedging process.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-documenting our walkthrough of controls over the client's process of Pension accounting.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-meeting with the client to walk through the trade process of commodities & FX.	1.4			A1

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Ranney	Amber C.	ACR	Senior	6/2/2006	Corporate Walkthroughs-documenting our walkthrough of controls over the client's process of derivatives & hedge accounting.	2.7			A1
Rothmund	Mario Valentin	MVR	Staff	6/2/2006	E&C - Journal Entry Review for E&C - included 35 journal entries.	7.3			A1
Simpson	Jamie	JS	Senior Manager	6/2/2006	Discussion with A. Krabill, E. Marold and A. Ranney regarding Corp walkthrough status.	0.5			A1
Smith	Christopher W.	CWS	Executive Director	6/2/2006	Review draft first quarter 2006 contingency reserve memo, valuation allowance policy memo, and tax rate reconciliation	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/2/2006	Review first quarter tax review memos: recording 2005 prior period adjustments, first quarter tax reserve changes exhibits, U.S. valuation allowance analysis	0.7			A1
Stille	Mark Jacob	MJS	Staff	6/2/2006	Documentation and follow-up for GM walkthrough.	0.4			A1
Stille	Mark Jacob	MJS	Staff	6/2/2006	Documentation and follow-up on global network walkthrough.	1.9			A1
Stille	Mark Jacob	MJS	Staff	6/2/2006	Review of mgmt's testing for global network.	3.1			A1
Tanner	Andrew J.	AJT	Senior Manager	6/2/2006	Work on IT Update meeting preparation	0.4			A1
Tanner	Andrew J.	AJT	Senior Manager	6/2/2006	Review of International 404 testing program	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/3/2006	Preparation of talking points for Audit Committee meeting for J. Henning.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/4/2006	Prepare agenda and meeting materials for Executive Update Meeting with IT SOX Director.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/4/2006	Preparation of email response to E&Y Brazil regarding scope/fees.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/4/2006	Preparation of international issues summary matrix.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Review email related to Delphi India Tax Compliance - Pre-approval; file in wkps. per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Discussion with J. Simpson regarding Delphi Budget to Actual - June 2, 2006 and action items.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Updated Divisional Budget per J. Simpson; forward accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Preparation of Delphi Budget to Actual - June 2, 2006.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Preparation of expense mailer package for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	Discussion of legal reserve and FAS 112 process walkthrough documentation with E. Marold.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	Review of legal reserve process documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Correspondence with D. Langford regarding Cuneo cycle count procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Call with C. Anderson regarding quarterly allowance for doubtful account analysis.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Revision of DPSS deficiency tracker for Q1 based on D. Langford's update of items open for remediation at 12/31/2005.	0.5			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Preparation of correspondence to M. McCoy regarding E&Y expectations for physical inventory documentation.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Revision of E&S analytics based on warranty information provided by client	0.2			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Call with M. McWhorter and B. Dockemeyer regarding E&S warranty expense	0.7			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	E&S - Preparation of E&S Summary Review Memorandum	1.1			A1
Boehm	Michael J.	MJB	Manager	6/5/2006	Prepared comments related to Expenditure Cycle validation program for A. Kulikowski and PwC team.	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/5/2006	Coordinate meeting with S. Gale, Zach, C. Tosto & L. DeMers.	0.5			A1

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Huffman	Derek T.	DTH	Senior	6/5/2006	IT update call with A. Tanner, S. Pacella, J. Piazza, and B. Garvey	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Preparation of emails to international teams requesting status on walkthrough observations.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Update SAP walkthrough observations following additional information obtained from management; send to IT SOX PMO accordingly.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Conference call to prepare for Executive Update Meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/5/2006	Executive Update meeting with IT SOX Director	1.4			A1
Pagac	Matthew M.	MMP	Manager	6/5/2006	ACS - Review & respond to ACS related emails	0.2			A1
Pagac	Matthew M.	MMP	Manager	6/5/2006	AHG - Review & respond to AHG emails	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/5/2006	E&C - Review walkthroughs and provide guidance to M Rothmund	3.6			A1
Peterson	Christopher A.	CAP	Manager	6/5/2006	Prepare to meet with SOX IT sponsor.	0.9			A1
Peterson	Christopher A.	CAP	Manager	6/5/2006	Meet with SOX IT sponsor.	0.8			A1
Peterson	Christopher A.	CAP	Manager	6/5/2006	Review Global Network wps.	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	AHG - Drafted the AR Reserve Walkthrough.	4.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	AHG - meeting with G. Anderson to go over the details of the AR Reserve.	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	E&C - EY met with N. Saad to discuss the AP Daycor cross charge from AHG	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/5/2006	E&C - Cleared notes on the inventory management walkthrough	2.3			A1
Sheckell	Steven F.	SFS	Partner	6/5/2006	Audit Committee preparation	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/5/2006	Review planning memos	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/5/2006	Review various international correspondence	2.8			A1
Simpson	Jamie	JS	Senior Manager	6/5/2006	Review of staffing for Delphi.	0.4			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Completion and documentation of Global Network walkthrough.	0.7			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Completion and follow-up of GM applications walkthrough.	0.8			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Completion of Hyperion data center walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	6/5/2006	Moving documentation into AWS file.	0.9			A1

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Stille	Mark Jacob	MJS	Staff	6/5/2006	Review of managements testing of global network.	3.3			A1
Tanner	Andrew J.	AJT	Senior Manager	6/5/2006	Meeting with S. Pacella , C. Peterson, and T. Izzo to discuss SAP prelim evaluation	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	6/5/2006	Meeting with J. Piazza, B. Garvey, T. Izzo, S. Pacella, and C. Peterson to discuss app controls, SAP, and 2005 CAS SD	1.1			A1
Van Leeuwen	Brent James	BJV	Senior	6/5/2006	Reviewed walkthroughs that J. Heglemann created for U.S., non-U.S. and Consolidated.	1.8			A1
Van Leeuwen	Brent James	BJV	Senior	6/5/2006	Tax - Reviewed other support/documents in email from J. Hegelmann (i.e. memos, workpapers, etc.).	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with A. Ranney regarding Budgets - Estimate to Complete.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with M. Boehm regarding breakdown o hours by division for budget to actual by division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Preparation of schedule to show Other, Planning and Quarterly Review time for January-April per J. Simpson for budget to actual analysis.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Work on actual hours by division by level analysis per J. Simpson.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Update int'l files for Delphi Japan update per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Print, review and file Delphi Fee communications received from int'l locations.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with J. Henning regarding CPA Requirements - Indiana.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Coordination of meeting regarding controller, Tom Timko with K. Asher, S. Sheckell and J. Henning.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Research CPA Requirements - Indiana.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Correspondence with A. Ranney and J. Simpson regarding TDPE Agenda.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2006	Cancel Delphi CAS Meeting - June 9th per S. Pacella.	0.1			A1
Asher	Kevin F.	KFA	Partner	6/6/2006	Update on audit planning and Q1 matters	1.9			A1
Asher	Kevin F.	KFA	Partner	6/6/2006	Preparation and attendance at Audit Committee.	6.5			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of Wire Room walkthrough documentation	1.1			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of SFAS 112 Jobs Bank Accrual	1.2			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	DPSS - Call with J. Steele regarding DPSS Core accounting	0.6			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	DPSS - Preparation of DPSS Summary Review Memorandum	1.1			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Discussed Delphi staffing with J. Simpson	0.4			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of Tax validation program and preparation of comments for A. Kulikowski and PwC.	1.1			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Review of Financial Reporting validation program and preparation of comments for A. Kulikowski and PwC.	2.2			A1
Boehm	Michael J.	MJB	Manager	6/6/2006	Met with J. Simpson to update planning status	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Meeting with J. Simpson regarding timing, coordination matters, communication of progress, protocol for controls/issues communication.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Review of tax contingency memorandum from Q4 for understanding of controls.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Review valuation allowance process memos for Q3 and Q4 and restatement memorandum for relevant process walk-through implications.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Prepare with team for valuation allowance walk-through.	1.1			A1

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DeMers	Laurie A.	LAD	Senior Manager	6/6/2006	Meeting with J. Erickson, Z. Matice and R. Patel of Delphi regarding follow up on deficiency report, clarification of controls in non-U.S. ETR process, clarification of control framework for non-U.S, and date for tax contingency walk-through.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Work on walkthroughs.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Meet with ITAG.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Update documents and exhibits.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/6/2006	Tax - Meet with audit team to discuss open items and status	1.6			A1
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Preparation for and attendance at Audit Committee meeting	4.5			A1
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Preparation for Delphi Status meeting	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Participation in Delphi Status meeting	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/6/2006	Review of management's testing plans for the payroll an treasury process in order to provide our feedback.	1.9			A1
Miller	Nicholas S.	NSM	Manager	6/6/2006	Scheduling time for the physical inventory observations.	4.1			A1
Pacella	Shannon M.	SMP	Manager	6/6/2006	Respond to emails re: international status and communicate status to IT SOX PMO	1.5			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	ACS - Discussion with R. Vang on key ACS issues	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	AHG - Review/respond to AHG key issues	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	E&C - Review of walkthroughs	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/6/2006	E&C - Coordination of physical inventories	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/6/2006	AHG - Journal Entry Review for AHG, including 33 JE review & documentation of the nature of the walkthrough	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/6/2006	E&C - Cleared notes on the inventory costing walkthrough	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/6/2006	Review planning memos	2.1			A1
Sheckell	Steven F.	SFS	Partner	6/6/2006	Participate in team update meeting	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/6/2006	Preparation for and attendance at Audit Committee meeting	6.0			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with S. Sheckell regarding engagement economics.	0.4			A1

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Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with H. Aquino on budget status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with S. Hernandez regarding Mexico Dictamen preapproval.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Review of engagement economics analysis.	1.6			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Correspondence with E&Y Korea and Brazil regarding physical inventories.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with S. Sheckell regarding Korea severance benefits.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Documentation of Brazil/Korea Q1 conclusions.	0.9			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with A. Ranney regarding TDPE agenda.	0.3			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Review of validation programs for A. Kulikowski.	1.9			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with L. Demers and J. Hegelmann to discuss Q1 status for taxes.	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Discussion with J. Henning and S. Sheckell regarding planning activities.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/6/2006	Team conf. call to discuss Q1 status.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Review of first quarter tax review summary tax memorandum.	1.3			A1
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Meeting w/ J. Erickson, Z. Matice, and R. Patel regarding first quarter tax review SOX Sec. 404 walk-through items	1.4			A1
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review work.	3.6			A1
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Meeting with ITAG and E&Y team.	1.6			A1
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Tax - Discussions regarding strategy, etc.	1.9			A1
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Prepared first draft of Summary Tax Memorandum.	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Update audit fee binder for pre-approvals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Coordination of meeting with D. Sherbin, K. Asher, J. Henning and S. Sheckell regarding Company's Risk Framework (Availability).	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Correspondence with M. Whiteman and J. Simpson regarding Hyperion Access.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Preparation of list of phone numbers for various client contacts per N. Miller.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2006	Hyperion set-up correspondence with M. Whiteman and help desk.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of Inter-Company gross profit elimination documentation	0.4			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of Wire Room walkthrough documentation	0.6			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of FAS 112 Jobs Bank accrual walkthrough documentation	0.9			A1
Boehm	Michael J.	MJB	Manager	6/7/2006	Review of Minority Interest walkthrough documentation	1.4			A1
Henning	Jeffrey M.	JMH	Partner	6/7/2006	Status updates with J. Simpson, M. Hatzfeld and others re: key planning issues re: Delphi	0.9			A1
Huffman	Derek T.	DTH	Senior	6/7/2006	SAP inventory statistical sampling and API process overview session with S. Pacella, N. Miller and M. Klaus.	1.8			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - Discussed PPE walkthrough review notes with M Pagac	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - Discussed Tooling walkthrough review notes with M. Pagac	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - discussing with E&Y staff member open items related to FSCP and inventory costing process and procedures.	0.5			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - discussing review notes for Capital Expenditures Walkthrough with M. Pagac	0.6			A1
Kearns	Matthew R.	MRK	Senior	6/7/2006	E&C - Reviewed emails from M. Kloss at E&C discussing API schedule for 2006	0.8			A1
Marold	Erick W.	EWM	Senior	6/7/2006	Prepared SFAS 112 walkthrough workpapers for detail review.	0.6			A1
Marold	Erick W.	EWM	Senior	6/7/2006	Documented walkthrough of SFAS 112 JOBS bank accrual.	1.5			A1
Miller	Nicholas S.	NSM	Manager	6/7/2006	Scheduling time for the physical inventory observations.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/7/2006	Meeting with G. Patrick from Delphi and TSRS personnel to discuss the statistical sampling procedures that will be used for the counting of indirect inventory.	2.2			A1
Pacella	Shannon M.	SMP	Manager	6/7/2006	Worked on budget to Actual analysis.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/7/2006	Preparation of email to internal audit regarding question on Blois testing timing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/7/2006	Attend meeting with G. Patrick (IT) to discuss statistical sampling functionality in SAP.	1.5			A1
Pagac	Matthew M.	MMP	Manager	6/7/2006	E&C - Review E&C walkthroughs	8.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - Cleared review notes on the Inventory Costing Walkthrough.	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - meeting with M. Schulz regarding the labor variances accounts/OH variances accounts	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - Cleared Open Items on the EO Reserve - work included mainly the methodology for the reserve percentages.	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	E&C - meeting with M. Schulz regarding EO Reserve .	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/7/2006	T&I - Correspondence with D. Ulrich, regarding the pas by shipments and the supporting documentation	0.6			A1
Sheckell	Steven F.	SFS	Partner	6/7/2006	Planning discussions with management	2.9			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Time spent updating corporate walkthrough status summary.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Preparation of email to team regarding budget/staffing templates.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Review of PCAOB new independence guidance related to Delphi services.	1.6			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Review of May AC materials.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/7/2006	Review of validation programs for A. Kulikowski.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	6/7/2006	First quarter tax review - status update for C. Tosto	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Review draft first quarter Summary Tax Memo and note changes.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Travel time from Delphi HQ in Troy, MI for first quarter tax review work	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	6/7/2006	Review of managements global network testing.	3.1			A1
Wardrope	Peter J.	PJW	Senior	6/7/2006	Updated budget to actual analysis.	0.8			A1
Aquino	Heather	HRA	Client	6/8/2006	E&S - Correspondence with M. Boehm and J. Henning regarding E&S workpapers.	0.3			A1
Aquino	Heather	HRA	Serving Associate	6/8/2006	Correspondence with A. Kulikowski and J. Simpson regarding E&Y - J. Enright's Email Address.	0.2			A1
Aquino	Heather	HRA	Client	6/8/2006	Correspondence with N. Miller regarding Updated Contact List.	0.2			A1
Aquino	Heather	HRA	Serving Associate	6/8/2006	Correspondence with J. Simpson and S. Pacella regarding CPA License Inquires per J. Henning.	0.3			A1
Aquino	Heather	HRA	Client	6/8/2006	Preparation of CPA License Inquiry matrix per J. Henning.	0.9			A1
Aquino	Heather	HRA	Serving Associate	6/8/2006					
Boehm	Michael J.	MJB	Manager	6/8/2006	E&S status update phone call with A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	E&S - Preparation of materials for J. Henning's Review (ASM, Deficiency Tracker, Issues Matrix, etc.)	0.3			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	E&S status update phone call with J. Henning.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	Corporate status update meeting with S. Kihn.	1.1			A1
Boehm	Michael J.	MJB	Manager	6/8/2006	Status update meeting for Corporate planning with A. Krabill, J. Simpson, N. Miller, A. Ranney, and E. Marold.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Discussion with C. Tosto regarding update on tax process walkthroughs and expectations for review of tax processes	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Meeting with R. Patel of Delphi to verify how Non-U.S. risks are addressed in non-U.S. process.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Meeting with Z. Matice of Delphi regarding domestic valuation allowance walkthrough.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Follow up with R. Patel of Delphi regarding exhibits for non-U.S. process.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Discussion with J. Erickson regarding update for Q1 timing.	0.9			A1

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DeMers	Laurie A.	LAD	Senior Manager	6/8/2006	Follow-up completion of summary issues matrix for non-U.S. tax accounting process.	2.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/8/2006	Meet with R. Patel to clear up points of the ETR process	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	6/8/2006	Meet with Zach to review valuation allowance and other open points on the U.S. processes	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/8/2006	Work on cleaning up documentation in the walk-through processes.	2.3			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	AHG - Correspondence with S. Sheckell re: reserve discussion	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	AHG - Reserve discussion with Sandy, Gary and the FD	0.9			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	Update with Sheckell on various Q1 matters.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	6/8/2006	Conf call with D. Bayles re: internal controls and summary	0.7			A1
Marold	Erick W.	EWM	Senior	6/8/2006	Conference call to discuss walkthrough status.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Meeting with J. Simpson, M. Boehm, E. Marold and A. Ranney to discuss the status of the corporate walkthroughs.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Meeting with S. Kihn, J. Simpson and M. Boehm to discuss corporate walkthrough status.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Review of the corporate process for warranty reserves.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	E&C - reviewing the JE review work completed by M. Rothmund and providing feedback.	0.3			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	Discussion and preparation of physical inventory observation instructions.	1.8			A1
Miller	Nicholas S.	NSM	Manager	6/8/2006	T&I - Meeting with C. Tompkins, D. Praus and other T&I personnel to discuss the API's and their process for reserving for indirect inventory.	2.2			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	AHG - API coordination	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	AHG - Discussion of AHG warranty reserve	1.3			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	AHG - Review 1st quarter	2.2			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	E&C - API coordination	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/8/2006	E&C - Review tooling walkthroughs	2.4			A1

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Rothmund	Mario Valentin	MVR	Staff	6/8/2006	AHG - Worked on the Journal Entry Review for AHG - vouch of five additional items out of the exception reports provided by IC to E&Y.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	E&C - Worked on the Journal Entry Review for E&C - vouch of five additional items out of the exception reports provided by IC to E&Y.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	T&I - Met with M. Carpea-Neagu, to get information out of SAP concerning the manual shipper (B4 Sales/AR Walkthrough)	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	T&I - Met with D. Arce to close out open items concerning the Blocked Billing Report	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/8/2006	T&I - Met with D. Hydens to close open items on inventory management (return of goods)	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/8/2006	International correspondence related to planning activities	1.3			A1
Sheckell	Steven F.	SFS	Partner	6/8/2006	Review various planning memos	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/8/2006	Audit status update meeting with S. Kihn to discuss Corporate.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/8/2006	Conf. call with Corporate team to discuss corporate status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/8/2006	Preparation of acct policies summary information	0.5			A1
Stille	Mark Jacob	MJS	Staff	6/8/2006	Review of management's Data Center testing.	3.1			A1
Tosto	Cathy I.	CIT	Partner	6/8/2006	Discuss status of 404 work with L. DeMers.	0.4			A1
Tosto	Cathy I.	CIT	Partner	6/8/2006	Tax - review various memos provided by client	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/9/2006	Correspondence with D. Bayles and J. Henning regarding E & Y Audit Committee Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/9/2006	E&S - Coordination of E&S Workpapers to J. Henning.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	DPSS - Prepared correspondence to R. Vang regarding DPSS AP documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Call with R. Hofmann to update E&S balance sheet analytic explanations.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Preparation of workpapers for J. Henning's review of E&S division	0.9			A1

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Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Revisions to E&S financial analytics for Q1 2006 quarterly review.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Review of E&S Deficiency tracker	1.4			A1
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Cleared E&S walkthrough review notes for A. Krabill	1.6			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Review of planned internal audit assistance.	0.9			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Discussions with Executive team re level of reliance planned for Internal audit and documentation requirements	0.7			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Review of planning documentation for the Delphi audit including audit planning memo, AWS file structure and budget analysis	2.6			A1
Cash	Kevin L.	KLC	Partner	6/9/2006	Planning meeting with M. Martell, S. Pacella and C. Peterson re: TSRS planning and international engagement instructions	1.3			A1
Kearns	Matthew R.	MRK	Senior	6/9/2006	AHG - Cleared Q1 AHG review notes.	2.1			A1
Kearns	Matthew R.	MRK	Senior	6/9/2006	E&C - Cleared E&C review notes.	2.4			A1
Martell	Michael A.	MAM	Executive Director	6/9/2006	Reviewing planning workpapers	3.1			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Review of the healthcare IBNR accrual walkthrough.	3.9			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Meeting with J. Fiegas to discuss the journal entry review process being performed by internal audit for Q1.	1.0			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Work on physical inventory observation instructions.	0.4			A1
Miller	Nicholas S.	NSM	Manager	6/9/2006	Scheduling of physical inventories.	1.9			A1
Pacella	Shannon M.	SMP	Manager	6/9/2006	Discuss with audit team status on application control scope.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/9/2006	Discuss planning documentation with Partner and sign off in AWS.	2.3			A1
Pagac	Matthew M.	MMP	Manager	6/9/2006	ACS - Discussions with R. Vang on open items	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/9/2006	AHG - Review financial statement close walkthrough	2.4			A1
Pagac	Matthew M.	MMP	Manager	6/9/2006	AHG - Meeting with S. Thomas & G. Anderson on legal reserve & quarterly inquiries & related pre & post prep	2.6			A1
Peterson	Christopher A.	CAP	Manager	6/9/2006	Explain planning documentation for TSRS partner signoff.	4.2			A1

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Rothmund	Mario Valentin	MVR	Staff	6/9/2006	AHG - Clean-up of AWS File	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	AHG - Met with G. Anderson to discuss the exception reports relating to the journal entries	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	AHG - Finished the Journal Entry Review - clearing the Open Items	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Communicated status of Open Items to Senior/Manager	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Clean-up of AWS File	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Met with A. Renaud to discuss the Open Items relating to the Financial Statement Close Process & AP Cross Charge	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Met with A. Renaud to discuss the exception reports relating to the Journal Entry review	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	E&C - Finished the Journal Entry Review - clearing the Open Items	1.2			A1
Stille	Mark Jacob	MJS	Staff	6/9/2006	Documentation of review of management's testing of global network (review comments and Summary of Controls Memo).	0.8			A1
Stille	Mark Jacob	MJS	Staff	6/9/2006	Review of management's data center testing.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/11/2006	E&S - Review E&S quarterly review work	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/11/2006	E&S - Review E&S walkthroughs and initial audit planning	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/11/2006	Review of tax pre-approval summary and accumulation of EL's.	0.8			A1
Simpson	Jamie	JS	Senior Manager	6/11/2006	Review of EDS non-disclosure agreement.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with M. Boehm regarding Time Incurred By Division.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with N. Miller regarding Final Packard Budget.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with A. Krabill regarding hours incurred for budget to actual analysis and bill rate billed to U.S. from Dutch firm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with J. Simpson and B. Hamblin regarding Mexico - Time Charging and Global Settlements process.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with N. Winn regarding Troy Board Room Request for Delphi team planning meeting	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with S. Pacella regarding CPA License Inquires.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Update CPA License Inquires for TSRS updates per S. Pacella.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with team regarding Delphi Weekly Status Call - June 13, 2006 - Canceled.	0.1			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Correspondence with B. Murray and M. Kamischke regarding environmental process walkthrough	0.3			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	DPSS - Revision of open senior staffing request for DPSS	0.3			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Revision of E&S analytics for Q1	0.6			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Call with A. Krabill regarding Partner review of E&S	0.7			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Cleared review notes from J. Henning regarding Q1 items including deficiency tracker, warranty analysis etc.	1.6			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	E&S - Correspondence with R. Hofmann regarding tooling walkthrough	0.4			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Discussed divisional budgets and timing with M. Pagac	0.6			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Preparation of staffing templates and budgets for DPSS and E&S	2.1			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Correspondence with A. Kulikowski and S. Herbst regarding validation testing programs.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/12/2006	Walked through the Team Planning Event agenda with N. Miller and A. Ranney.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	6/12/2006	Review and revise U.S., Non-U.S. and Consolidated Income Tax Accounting Processes in preparation for manager review.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2006	E&S - Review of E&S papers	0.8			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2006	Updates with M. Boehm and S. Sheckell re: E&S and Tuesday call status.	0.5			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2006	Preparation of agenda for Tuesday Call	0.7			A1

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Horner	Kevin John	KJH	Staff	6/12/2006	Faxed documentation received from C. Anderson, AHG. to M. Pagac.	0.4			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Received documentation from C. Anderson from AHG for M. Pagac.	0.4			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Discussion with N. Miller regarding coordination of inventory observation in Lockport, NY on 6/17/06	0.4			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Received and reviewed inventory instructions for inventory in Lockport, NY	1.1			A1
Horner	Kevin John	KJH	Staff	6/12/2006	Updated Proposed Timing of Audit Procedures template for N. Miller.	2.7			A1
Kearns	Matthew R.	MRK	Senior	6/12/2006	E&C - Reviewing emails from E&Y Corporate team regarding scheduling of E&C physical inventories	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/12/2006	E&C - Reviewing emails from M. Kloss of E&C regarding physical inventories that are occurring in the next few months	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/12/2006	E&C - Time incurred clearing walkthroughs review notes provided by EY Manager for Q1 2006	0.5			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Review of Healthcare IBNR accrual walkthrough.	1.7			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Review of the workers' comp walkthrough.	2.6			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Review of warranty walkthrough.	3.6			A1
Miller	Nicholas S.	NSM	Manager	6/12/2006	Scheduling for the inventory observations.	1.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	AHG - Perform yearly budget/actual review	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	E&C - Physical inventories discussions with EY team	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	E&C - Perform budget/actual review	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	E&C - Review of accounts payable walkthrough	2.6			A1
Pagac	Matthew M.	MMP	Manager	6/12/2006	Saginaw - Perform budget/actual review	0.6			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed memo prepared by Corporate Accounting regarding the adequacy of the Healthcare IBNR accrual.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed memos prepared by Corporate Accounting regarding the adequacy of Warranty Reserves.	0.3			A1

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Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Prepared emails to client to coordinate meetings to discuss the Derivatives & Hedging process in the corporate accounting and Treasury Departments.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed manager's review notes for the Warranty Reserve Walkthrough and determining issues to discuss with the client.	0.7			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Reviewed manager's review notes of the Healthcare IBNR process walkthrough and determining issues to discuss with the client.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Corporate Walkthroughs-Continuing documentation of our Derivatives walkthrough as the process occurs in the Treasury Back Office.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning - Consolidated-Discussing manager's review notes of the control testing program in AWS for the divisions' audit program.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning Consolidated-Creating a schedule of team member roles by Corporate/Division/SSC for the team directed planning event.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning - Consolidated--Discussing status of preparation for our preliminary Team Directed Planning Event and dividing responsibilities to finish preparation.	1.0			A1
Ranney	Amber C.	ACR	Senior	6/12/2006	Planning - Consolidated-Creating test of control worksteps for divisional controls that do not have testing steps in AWS.	3.7			A1
Sheckell	Steven F.	SFS	Partner	6/12/2006	Review audit planning memos.	1.1			A1
Tosto	Cathy I.	CIT	Partner	6/12/2006	Meeting with client and E&Y team regarding oci issue.	1.8			A1
Aliff	Elbert J.	EJA	Intern	6/13/2006	Preparation of copies of supporting documents for our Derivatives and Hedging walkthroughs.	2.8			A1
Aliff	Elbert J.	EJA	Intern	6/13/2006	Review the overview of the Delphi corporation in preparation for the 2006 Audit.	1.5			A1
Aliff	Elbert J.	EJA	Intern	6/13/2006	Preparing binders for team audit meeting on Thursday, June 15,2006.	2.8			A1

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Aliff	Elbert J.	EJA	Intern	6/13/2006	Updated the test of controls program in AWS.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Print and file emails regarding Delphi - European Share Service Centre audits sent by B. Walsh.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Population and revisions to timing of procedures schedule per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Work on hours reconciliation to locate hours differential on total budget by division analysis.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with E. Aliff and J. Hasse regarding E&Y Security Badge/Network connection.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with V. Avila regarding Delphi Pre-Team Directed Planning Event.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with Y. Bain regarding Troy Board Room Request.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/13/2006	Review of wire room documentation	0.6			A1
Boehm	Michael J.	MJB	Manager	6/13/2006	Review of corporate Capital Lease (employee car program) walkthrough documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/13/2006	Review of supplemental compensation walkthrough documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	6/13/2006	Review of Corporate capital addition, disposal, and depreciation walkthrough documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	6/13/2006	Preparation of portion of Consolidated ASM regarding ER&D, FAS 112, FAS 123(r), and KECP accrual.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	6/13/2006	Non U.S. Tax process - Review and make changes to deficiency and comment template.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2006	E&C - Development of key issues summary.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2006	E&C - Review of key issues with J. Henning.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2006	E&C - Benchmarking divisional time incurred for E&C vs. other Delphi divisions.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2006	E&C - Update of summary of Delphi company policy issues.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/13/2006	E&C - Review of key issues with M. Hatzfeld.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/13/2006	Discussed workpaper questions with M. Boehm regarding wire room walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Call with K. Sivers to discuss inventory observation for 6/17/06	0.6			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Tracked down balance for account 4411 from J. Nolan per R. Vang	0.6			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Received documentation for the A/P walkthrough from J. Nolan.	0.9			A1
Horner	Kevin John	KJH	Staff	6/13/2006	Began clearing review notes relating to the fixed asset walkthrough from M. Boehm.	1.6			A1
Kearns	Matthew R.	MRK	Senior	6/13/2006	E&C - Preparation of emails to E&Y staff regarding the procedures for E&C physical inventory observations.	0.6			A1
Kearns	Matthew R.	MRK	Senior	6/13/2006	E&C - call with E&C API plant coordinators (J. Gould of Flint East and J. Powers of Sandusky) discussing the upcoming API's this weekend.	0.8			A1
Kearns	Matthew R.	MRK	Senior	6/13/2006	E&C - Reviewing E&Y physical inventory schedule and ensuring the timing and staff listed for each API was consistent with M. Kloss of E&C's schedule	3.4			A1
Marold	Erick W.	EWM	Senior	6/13/2006	Updated documentation for Jobs Bank accrual based on conversation with M. Boehm	1.2			A1
Marold	Erick W.	EWM	Senior	6/13/2006	Meeting with J. Nolan to discuss and obtain support for Corporate non-standard journal entries.	1.4			A1
Marold	Erick W.	EWM	Senior	6/13/2006	Updated scoping matrix to reflect net fixed asset value from Hyperion for all in-scope trial balances.	1.4			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Meeting with J. Simpson and A. Ranney to discuss warranty reserves and healthcare IBNR accruals.	1.6			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Work on the accounting policy summary.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Preparation for the Pre-Team Planning Event.	3.3			A1
Miller	Nicholas S.	NSM	Manager	6/13/2006	Preparation of a draft of the ASM.	3.4			A1
Pacella	Shannon M.	SMP	Manager	6/13/2006	Conference call with Delphi team to prepare agenda and meeting materials for Status Meeting with Core team.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/13/2006	ACS - Preparation of annual timeline of procedures	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	AHG - Preparation of annual timeline of procedures	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	E&C - API Coordination	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	E&C - Preparation of matrix of timing of fieldwork	1.4			A1
Pagac	Matthew M.	MMP	Manager	6/13/2006	Saginaw - Creation of annual timeline of procedures	1.4			A1
Peterson	Christopher A.	CAP	Manager	6/13/2006	E&Y IT audit update conference call	0.6			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Corporate Walkthroughs-Walking through the Healthcare IBNR reserve with audit team and discussing issues and questions for the client.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Corporate Walkthroughs-Walking through the Accrued Warranty Reserve issues with the audit team and developing a list of questions for the client.	1.5			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Corporate Walkthroughs-Walking through the account reconciliation process with J. Schmidt for Derivatives & Hedging activities.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Setting the intern up to create binders with packets of information for our preliminary planning meeting.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Discussing possible ASM topic with the team in order to prepare the draft Consolidated ASM.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Walking the intern through our AWS audit program and explaining how to make the appropriate updates to the test of controls program	0.7			A1
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Discussing preliminary team planning event meeting with Sr. Manager and determining additional schedules to include in the packet for the meeting.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/13/2006	Planning - Consolidated-Updating AWS file for corrections and creating a list of notes for consideration by the audit team related to the Corporate AWS Engagement in order to clean-up the file.	2.1			A1
Sheckell	Steven F.	SFS	Partner	6/13/2006	Review audit planning documentation	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/13/2006	International coordination related to Europe planning meetings	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/13/2006	Review 1st quarter workpapers	2.8			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Meeting with J. Williams and A. Brazier regarding FAS 112 and other corp topics.	1.4			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	General review of healthcare IBNR reserve walkthrough.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussion with A. Ranney and N. Miller on warranty IBNR and healthcare IBNR reserves.	1.7			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussions with C. Failer on Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Preparation of emails to int'l teams regarding scope questions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Preparation of international scope summary with 404/financial scope by process.	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Review of staffing summary by division.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussions with A. Ranney and N. Miller on various planning activities.	2.6			A1
Simpson	Jamie	JS	Senior Manager	6/13/2006	Discussion with S. Pacella on TSRS status/issues.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/13/2006	First quarter tax review coordination	0.2			A1
Stille	Mark Jacob	MJS	Staff	6/13/2006	Review of management's corporate data center testing.	3.6			A1
Tanner	Andrew J.	AJT	Senior Manager	6/13/2006	TSRS update meeting in preparation for report out to core audit team	1.2			A1
Aliff	Elbert J.	EJA	Intern	6/14/2006	Reviewing inventory documentation in preparation for physical inventory count on Saturday, June 17,2006.	1.2			A1
Aliff	Elbert J.	EJA	Intern	6/14/2006	Continued preparing binders in preparation for the team planning event for 2006 audit on Thursday, June 15,2006.	7.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with A. Krabill regarding Delphi - European Shared Service Centre audit fee emails.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Revision to E&C & Saginaw Budget on overall budget per M. Pagac.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with J. Simpson regarding Budget Schedules.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Revisions to timing of procedures schedule per M. Hatzfeld and J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with Y. Bain and team regarding accommodations for Delphi Pre-Team Directed Planning Event.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Correspondence with M. Stille and J. Hasse regarding Network Access for Intern.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/14/2006	API coordination for E&C & T&I - inventory observation upcoming in Mexico	1.2			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Review of documentation related to minority interest walkthrough	0.4			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Review of jobs bank accrual documentation	1.1			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	DPSS - Call with C. Anderson regarding DPSS Legal reserve documentation.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	DPSS - Revision to DPSS Deficiency Tracker for Q1 review.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	E&S - Call with M. McCoy to discuss physical inventory at Kokomo, IN facility.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	E&S - Met with E. Marold and A. Krabill to discuss E&S physical inventories	0.7			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Status update meeting with A. Krabill (E&S, DPSS, Corporate)	0.6			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Update of document regarding divisional compliance with Corporate Accounting Policies.	0.9			A1
Boehm	Michael J.	MJB	Manager	6/14/2006	Met with A. Krabill, J. Simpson, N. Miller, A. Ranney, and E. Marold to discuss agenda for team directed planning event on June 15.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/14/2006	Review of AWS worksteps for Customer-Owned Tooling test of controls and substantive procedures.	1.8			A1
Boston	Jason C.	JCB	Staff	6/14/2006	E&C - Completing review notes for AP walkthrough	3.1			A1
DeMers	Laurie A.	LAD	Senior Manager	6/14/2006	Communication with S. Gale of Delphi to schedule Tax Contingency Walkthrough.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/14/2006	Review of U-120 for Non-U.S. process and revisions to document.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	6/14/2006	Revise summary issues matrix for additional comments on the non-U.S. process.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/14/2006	Review of internal audit reports.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/14/2006	Review of bankruptcy news, 8K's and press releases.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/14/2006	Review of draft 10K for 2005.	3.5			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Received demonstration from H. Aquino on how to log in to Delphi computer and use Hyperion	0.3			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Printed off materials for E. Aliff for the pre-planning event folders.	1.3			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Began comparison of validation programs to AWS work program for test of controls	4.6			A1
Horner	Kevin John	KJH	Staff	6/14/2006	Coordinate travel arrangements to Lockport, NY for T&I inventory observation on 6/17/06 for E. Aliff and myself.	1.1			A1
Horner	Kevin John	KJH	Staff	6/14/2006	T&I - Discussed with E. Aliff procedures we will be performing at the inventory observation in Lockport, NY on 6/17/06	0.7			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - communicating with E&Y team members regarding status of APIs	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - discussing with M. Kloss of API coordinator of E&C inventory reports that she was providing.	1.4			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - reviewing inventory API schedules provided by M. Kloss	2.7			A1
Kearns	Matthew R.	MRK	Senior	6/14/2006	E&C - Cleared review notes prepared by E&Y Manager regarding the FSC and Tooling Process Walkthroughs at E&C	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/14/2006	Updated substantive procedures in AWS related to the customer owned tooling accounts.	2.3			A1
Marold	Erick W.	EWM	Senior	6/14/2006	Obtained income statement and balance sheet information from Hyperion for various Hyperion codes.	2.6			A1
Marold	Erick W.	EWM	Senior	6/14/2006	Prepared preliminary assessment of SAS 65 procedures by significant process.	3.1			A1
Martell	Michael A.	MAM	Executive Director	6/14/2006	Attend planning meeting	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Work on the schedule detailing the accounting policies, and how they are applied across divisions.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Time spent scheduling the physical inventory observations.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Meeting with J. Simpson, A. Krabill, M. Boehm and A. Ranney to discuss the agenda for the Pre-Team Planning Event.	1.3			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Assistance in assembling the binders for the pre-team planning event.	2.4			A1
Miller	Nicholas S.	NSM	Manager	6/14/2006	Preparing agenda items for the pre-team planning event, including CRA support, workprogram support, inventory supporting docs and other.	2.8			A1
Opaleski	Julie E.	JEO	TSRS	6/14/2006	Worked in AWS to organize and label evidence	1.2			A1
Opaleski	Julie E.	JEO	TSRS	6/14/2006	Attended IT SOX status call	1.8			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Discuss questions re: CAS corp. data center testing with E&Y team.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Discuss IT open items with audit Sr. Manager.	0.9			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Update Reliance Strategy documents to prepare for sending to International teams to assist in testing.	1.3			A1
Pacella	Shannon M.	SMP	Manager	6/14/2006	Weekly status meeting with IT SOX PMO.	1.8			A1
Pagac	Matthew M.	MMP	Manager	6/14/2006	E&C - Discussion of review notes with staff	0.6			A1
Ranney	Amber C.	ACR	Senior	6/14/2006	Corporate Walkthroughs-Meeting with D. France to walkthrough the process of how Workers' Compensation and Extended Disability Benefits are handled by the thir party administrator.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/14/2006	Planning - Consolidated-Revisions to substantive audit worksteps for Inventory and Inventory Reserves based o review notes.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/14/2006	Planning - Consolidated-Meeting with audit team to discuss our preliminary team planning meeting and assigning areas of responsibility to lead discussion durin the meeting.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/14/2006	Planning - Consolidated-Revisions to the preliminary planning meeting agenda and related schedules for discussion during meeting.	2.8			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Review of budget/engagement economics analysis.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Preparation of emails to international teams regarding Q1 scope.	0.8			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Discussions with K. Asher and S. Sheckell regarding SEC independence rules and int'l communication.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Preparation of international scope summary.	1.6			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Review of inventory audit program for division program.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Preparation for pre-team directed planning event.	3.4			A1
Simpson	Jamie	JS	Senior Manager	6/14/2006	Discussion with S. Pacella regarding TSRS status/email communication.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	6/14/2006	Meeting w/ S. Gale regarding agenda items	0.3			A1
Stille	Mark Jacob	MJS	Staff	6/14/2006	Attended weekly IT Sox Status call.	1.8			A1
Stille	Mark Jacob	MJS	Staff	6/14/2006	Review of managements corporate data center testing.	3.8			A1
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Reviewed emails regarding scheduling, Q1 work, tax contingency meeting, etc.	0.5			A1
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Discussion re: Delphi Q1 review scheduling, etc.	0.9			A1
Aliff	Elbert J.	EJA	Intern	6/15/2006	Attending the team planning event for the 2006 audit.	8.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with M. Pagac regarding CPA Status log.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Avila-Villegas	Vanessa	VAV	Senior	6/15/2006	API coordination for E&C & T&I - inventory observation upcoming in Mexico	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	6/15/2006	Attending to the Pre-Team Planning Event for Delphi.	6.9			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	DPSS - Met with A. Krabill to provide update of DPSS Q1 procedures and open items	0.3			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Determination of team goals in team-directed planning meeting.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Discussions with Sr. Managers and Partners regarding SAS 65 procedures, timing, etc.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Audit status update meeting with engagement Seniors, Managers, Sr. Managers, and Partners.	1.6			A1
Boehm	Michael J.	MJB	Manager	6/15/2006	Team directed planning event to discuss scoping, staffing, AWS file, etc.	4.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Review of corporate-wide deficiency tracker.	3.6			A1
Henning	Jeffrey M.	JMH	Partner	6/15/2006	Other planning matters re: controls testing	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/15/2006	Attend audit status meeting	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/15/2006	Attend team directed planning event	3.6			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Sent A. Ranney comparison of framework controls to AWS	0.2			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Sent files from team folder to A. Ranney for pre-plannin meeting	0.2			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Obtained phone numbers for client contact from Apollo intranet site for M. Kearns.	0.2			A1
Horner	Kevin John	KJH	Staff	6/15/2006	Compared validation programs for test of controls to AWS file and documented results	6.4			A1
Horner	Kevin John	KJH	Staff	6/15/2006	T&I - obtain directions to Lockport location for inventory observation on 6/17/06	0.4			A1
Horner	Kevin John	KJH	Staff	6/15/2006	T&I - Spoke with K. Sivers to get physical inventory instructions for inventory observation at Lockport	0.6			A1
Kearns	Matthew R.	MRK	Senior	6/15/2006	E&C - discussing with E&Y staff of E&C physical inventories being performed this week the procedures they are performing as well as answering their questions	2.1			A1
Marold	Erick W.	EWM	Senior	6/15/2006	Determination of team goals	0.6			A1
Marold	Erick W.	EWM	Senior	6/15/2006	Discussions with Sr. Managers/Partners regarding SAS 65 procedures.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/15/2006	Audit update status meeting to determine open items at each division.	1.6			A1
Marold	Erick W.	EWM	Senior	6/15/2006	Pre-team directed planning event to discuss staffing, AWS, scoping, etc.	4.4			A1
Miller	Nicholas S.	NSM	Manager	6/15/2006	Planning for physical inventory observations.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/15/2006	Attend team planning event.	8.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Email IT SOX PMO as a debrief to conversation on scoping strategy impact on reliance on application controls.	0.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Conference call with Partner to discuss SOX PMO scoping strategy changes.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Discuss with IT SOX PMO, impact scoping strategy has on ability to rely on application controls.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Send emails to China, Korea and France asking for status on scheduling testing timing with Delphi local management.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Discuss project status with Sr. Manager.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/15/2006	Reviewed GM workpapers.	2.3			A1
Pagac	Matthew M.	MMP	Manager	6/15/2006	Discussion of SAS 65 procedures for Delphi with J. Henning	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/15/2006	Attend Delphi team planning event	8.2			A1
Pagac	Matthew M.	MMP	Manager	6/15/2006	Review Saginaw workpapers	1.2			A1
Peterson	Christopher A.	CAP	Manager	6/15/2006	Global Network closing/issue discussion.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/15/2006	Planning - Consolidated-Reviewed managements testing programs and assigning an appropriate level of testing to each control in the Fixed Asset and Revenue programs.	2.2			A1
Ranney	Amber C.	ACR	Senior	6/15/2006	Planning - Consolidated-Attending the preliminary Team Planning Event for the 2006 audit.	7.1			A1
Sheckell	Steven F.	SFS	Partner	6/15/2006	Attend team planning event	4.9			A1
Simpson	Jamie	JS	Senior Manager	6/15/2006	Review of responses related to new SEC independence rules from int'l teams.	1.3			A1
Simpson	Jamie	JS	Senior Manager	6/15/2006	Participation in pre-team planning event.	7.3			A1
Stille	Mark Jacob	MJS	Staff	6/15/2006	Global Network walkthrough closing conference call.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	6/15/2006	Clean up and follow-up of global network review comments.	1.6			A1
Stille	Mark Jacob	MJS	Staff	6/15/2006	Review of managements corporate data center testing.	3.9			A1
Tanner	Andrew J.	AJT	Senior Manager	6/15/2006	Meeting with S. Pacella to discuss issue with IT management scoping process and potential impact on application controls	0.6			A1
Aliff	Elbert J.	EJA	Intern	6/16/2006	Reviewing the detailed inventory instruction in preparation for Inventory check on Saturday, June 17,2006 in Lockport, NY.	2.0			A1
Aliff	Elbert J.	EJA	Intern	6/16/2006	Traveling to Lockport, NY in preparation for the physical inventory check on Saturday, June 17,2006	6.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with T. Merewether regarding ARMS Excel Report - Delphi.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with J. Hasse and Vanessa Avila regarding New MAC Address..	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with J. Hasse, L. Jakob, etc. regarding Conf. Rooms in C building.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Met with E. Slazinski to obtain SEC OPEB-Responses to SEC's Questions per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Various IT problem solving with G. Curry for Team Server.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Assist intern with setting up printer at Delphi per S. Pacella.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with J. Opaleski and J. Hasse regarding Delphi Security Badge.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/16/2006	Packard - Perform an analysis of the journal entries file for Packard Q1'06 and identifying non-standard journal entries.	6.9			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Met with M. Kamishcke to review environmental proces prior to walkthrough on Monday June 19.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	DPSS - Revised DPSS SRM for Q1	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/16/2006	DPSS - Cleared open items with J. Steele	0.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	DPSS - Completed LCM portion of DPSS inventory reserve walkthrough.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Correspondence with R. Hofmann regarding E&S depreciation expense adjustments.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Reviewed email from S. Van Dyke regarding depreciation adjustments for impaired sites.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Review of 404 FAQ document to determine extent of reliance on work of others for FSCP.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Review of Expenditure SAS 65 program.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Review of SAS 65 review programs for treasury and fixed assets.	2.3			A1
Boehm	Michael J.	MJB	Manager	6/16/2006	Discussions with N. Miller and A. Ranney regarding significant risks for Delphi engagement.	0.6			A1
Boston	Jason C.	JCB	Staff	6/16/2006	E&C - Travel time to/from Flint for E&C Inventory observation.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/16/2006	Call with D. Bayles re: SAS 65 approach	0.6			A1
Horner	Kevin John	KJH	Staff	6/16/2006	Pulled Hyperion reports per the request of E. Marold and J. Simpson.	1.9			A1
Horner	Kevin John	KJH	Staff	6/16/2006	Travel time to New York for inventory observation for T&I on 6/17/06	4.7			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Met with L. Briggs to discuss and obtain support for non-standard journal entries.	1.7			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Updated ASM and SRM to reflect J. Henning's comments from 5-31-06.	2.4			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Met with D. Guston to obtain support that the A/R ledger adges invoices correctly.	1.7			A1
Marold	Erick W.	EWM	Senior	6/16/2006	Saginaw - Met with P. O'Bee to perform additional inquiries related to customer owned tooling.	2.2			A1
Miller	Nicholas S.	NSM	Manager	6/16/2006	Review of payroll information, and how it posts from ACS.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/16/2006	Meeting with B. Murray and A. Ranney to discuss the warranty accrual process.	1.0			A1

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Miller	Nicholas S.	NSM	Manager	6/16/2006	T&I - Discussions with K. Horner regarding the inventory.	0.2			A1
Miller	Nicholas S.	NSM	Manager	6/16/2006	T&I - Finalizing procedures on the T&I quarter, including review of the legal reserves and the Q1 impairment adjustments.	2.9			A1
O'Leary	Gregory A.	GAO	Staff	6/16/2006	Physical Inventory Observation in Rochester, NY	10.0			A1
Pacella	Shannon M.	SMP	Manager	6/16/2006	GM Closing Meeting and pre-meeting.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/16/2006	Update Reliance Strategy based on changes suggested by Partner.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/16/2006	Met with Internal Audit to discuss Corporate Data center workpapers	1.8			A1
Pagac	Matthew M.	MMP	Manager	6/16/2006	E&C - Walkthrough discussions with M. Hatzfeld	1.8			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Planning - Consolidated-Documenting significant risks and related accounts in the ASM supplements.	2.2			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Planning - Consolidated-Reviewed managements testing programs and assigning an appropriate level of testing to each control in the Revenue, Treasury and Expenditure programs.	3.8			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Quarterly Review-Setting up warranty analysis schedule for discussion with the client.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/16/2006	Quarterly Review-Meeting with B. Murray to discuss the assumptions being used in the warranty reserve calculation.	1.4			A1
Sheckell	Steven F.	SFS	Partner	6/16/2006	Audit status update with J. Sheehan	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/16/2006	Follow-up with international teams on SEC independence confirmations.	1.2			A1
Stille	Mark Jacob	MJS	Staff	6/16/2006	Meeting with Internal Audit to review testing procedures for corporate data center.	1.8			A1
Stille	Mark Jacob	MJS	Staff	6/16/2006	Closing meeting and discussions of observations noted in walkthrough for GM applications.	1.9			A1
Stille	Mark Jacob	MJS	Staff	6/16/2006	Clean-up and review of GM applications walkthrough.	2.1			A1
Wardrope	Peter J.	PJW	Senior	6/16/2006	GM Walkthrough Closing Meeting	0.9			A1

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Wiser	Eric W.	EWV	Staff	6/16/2006	Performed the Physical Inventory Observation at Delphi in Oak Creek, WI.	8.0			A1
Aliff	Elbert J.	EJA	Intern	6/17/2006	T&I - Travel from the Delphi inventory check in Lockport, NY.	6.7			A1
Aliff	Elbert J.	EJA	Intern	6/17/2006	T&I - Observation of physical inventory at Delphi plant in Lockport, NY.	8.3			A1
Anibal	Christina J.	CJA	Intern	6/17/2006	E&C - Physical inventory observation	6.9			A1
Boston	Jason C.	JCB	Staff	6/17/2006	E&C - Performing inventory observation at E&C Flint East site	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/17/2006	E&C - Inventory observation supervision.	4.1			A1
Henning	Jeffrey M.	JMH	Partner	6/17/2006	Call with D. Bayles re: Internal Controls - bridging year end to first qtr	0.4			A1
Horner	Kevin John	KJH	Staff	6/17/2006	T&I - Travel time from Buffalo, NY after performing physical inventory observation for T&I at Lockport location	6.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2006	E&C - Inventory observation supervision.	3.9			A1
Pacella	Shannon M.	SMP	Manager	6/18/2006	Revisions to International testing instructions	2.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with T. Merewether regarding ARMS Excel Report - Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with J. Cowie regarding serial numbers for security badges.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with E. Aliff regarding Delphi Security Badge.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Obtain completed badge form for J. Opaleski from J. Hasse.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Preparation for environmental process meeting.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Research of SOP 96-1 as it relates to accounting for environmental remediation at Delphi.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Met with M. Kamishcke, M. Heston, J. Hunt, and M. Fraylick to discuss environmental reserve process.	1.2			A1

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Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - P. call with O. Saimoua regarding Kokomo inventory observation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - Call with M. McCoy regarding Kokomo inventory observation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - Preparation of correspondence to M. Hake of E&Y Milwaukee regarding the E&S inventory procedures to be performed at Milwaukee facility 6/24/6.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	E&S - Preparation of correspondence to T. Six of San Antonio office related to observation of Los Indios inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	Consolidated Planning - Review of AWS test of controls worksteps	3.3			A1
Boehm	Michael J.	MJB	Manager	6/19/2006	DPSS Quarterly Review - Revision of DPSS 2005 control deficiency documentation to reflect Q1 2006 review response.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2006	Meeting with S. Sheckell and F. Bellar (AHG M&A) to co-develop expectations relative to scope, timing and co for pending carve-out audits of T&I and E&C.	1.1			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Spoke with J. Nolan to discuss supporting documentation for the A/P Process Walkthrough	0.3			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Received the account reconciliation for EW 4411-00141 and EW 5701 and the pre-petition re-class query from J. Nolan	0.4			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Updated walkthrough template for A/P process walkthrough for a transaction initiated by a purchase requisition	0.9			A1
Horner	Kevin John	KJH	Staff	6/19/2006	Finished comparison of validation program for treasury process to test of controls program in AWS	1.4			A1
Horner	Kevin John	KJH	Staff	6/19/2006	T&I - Received final tag listing, inventory log, and customer consignment sheets from K. Silvers	0.6			A1
Horner	Kevin John	KJH	Staff	6/19/2006	T&I - Began compilation of documentation from the inventory observation in Lockport, NY on 6/17/06	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/19/2006	AHG - Reviewed E&Y internal physical inventory schedule for plants that are having inventories being held on the weekend of 6/23/06	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/19/2006	AHG - Cleared Financial Statement Close Walkthrough review notes from EY management	2.3			A1
Kearns	Matthew R.	MRK	Senior	6/19/2006	E&C - Reviewed internal schedule for physical inventories occurring this weekend and verifying appropriate staffing.	0.8			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Documented I/C in transit inventory reconciliation and related reserve.	2.3			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Completed payroll walkthrough to document flow of transactions from ACS to the ledger.	2.8			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Performed SAS 99 procedures related to non-standard journal entries.	2.6			A1
Marold	Erick W.	EWM	Senior	6/19/2006	Saginaw - Updated ASM and SRM based on J. Henning's review notes.	2.9			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Meeting with C. Zerull to discuss the Q1 depreciation expense.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Updating SRM and fluctuation analysis for Q1 procedures.	2.2			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Clearing of J. Henning review notes for Q1 procedures.	3.4			A1
Miller	Nicholas S.	NSM	Manager	6/19/2006	Staffing/Planning for Delphi physical inventory observations.	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/19/2006	E&C - Prepare open items listing	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/19/2006	E&C - Discussion on analytics with Delphi A. Renaud.	1.1			A1
Pagac	Matthew M.	MMP	Manager	6/19/2006	E&C - Review walkthrough of sales/AR, clear review notes and document in memo to J. Henning	6.2			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Clearing review notes related to the Intercompany Profit Elimination walkthrough.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Walking through the accrual for Accrued Professional Fees with J. Nolan in order to understand the process.	1.2			A1

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Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Clearing review notes of the Minority Interest Calculation Walkthrough.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Documenting our understanding of the Accrued Professional Fees process.	2.5			A1
Ranney	Amber C.	ACR	Senior	6/19/2006	Corporate Walkthroughs-Clearing review notes related to the Union Training Fund accrual.	2.7			A1
Sheckell	Steven F.	SFS	Partner	6/19/2006	Review 1st quarter corporate workpapers	4.4			A1
Aliff	Elbert J.	EJA	Intern	6/20/2006	Creating an analysis to understand the minority interest calculation	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with J. Hasse regarding Delphi Security Badge(s) forms completed.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with A. Menth and K. Asher regarding AQR - Client Acceptance Data Request for NCA - Delphi Corporation.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Escort E. Aliff to security office to obtain Delphi Security Badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Preparation of list of individuals to remove guest access per J. Hasse.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with G. Curry regarding onsite encryption.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Working on obtaining Delphi client acceptance memos for PCAOB request per K. Asher, S. Sheckell and J. Simpson.	0.9			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Preparation of correspondence to M. Helster regarding environmental project meeting for Q2.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Discussed debt reconciliation process with R. Reiminik	0.3			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Preparation for FSCP meeting with Corporate accounting including review of 2005 process documentation.	0.5			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	FSCP meeting with R. Reminek, B. Murray, and E. Marold.	1.6			A1

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Boehm	Michael J.	MJB	Manager	6/20/2006	E&S Q1 review status update call with A. Krabill and J. Henning.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	E&S - Preparation of master open items listing for FTT meeting..	0.4			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	E&S Quarterly Review - Review of Q1 SOPA items for E&S division	1.7			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Met with J. Simpson to discuss summary of divisional compliance with Delphi accounting policies.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/20/2006	Review of Delphi debt agreements for significant accounting consequences, terms and conditions.	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Meet with S. Gale and J. Erickson of Delphi to walk through Steve's portion of the input into the tax contingency process. Also present from E&Y - D. Kelley, C. Tosto, J. Hegelmann.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Preparation for walkthrough for Tax contingency proces with S. Gale of Delphi .	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Review example tax contingency memorandum and workpapers with contingency amounts.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Discussion regarding Tax contingency process with D. Kelley, C. Tosto and J. Hegelmann.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/20/2006	Debrief with E&Y team following meeting (D. Kelley and C. Tosto and J. Hegelmann) to discuss items to include in walkthrough template and follow-up plan for future meetings.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/20/2006	Meeting with C. Tosto, D. Kelly, J. Erickson, S. Gale, and L. DeMers regarding tax contingency reserve process	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/20/2006	Prepare for meeting re: tax contingency reserves with S. Gale.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/20/2006	Edit 404 write-up of tax contingency reserve process after meeting with S. Gale	2.4			A1
Henning	Jeffrey M.	JMH	Partner	6/20/2006	E&S conf. call to discuss Q1 matters.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/20/2006	E&S Q1 review status update call with A. Krabill and M. Boehm.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	6/20/2006	Discussion with J. Williams and D. Bayles re: response to 9A	0.3			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Set up meeting with J. Nolan to finalize documentation for A/P process walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Obtained documents from M. Adams, E&C, and faxed to J. Boston per his request	0.4			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Cleared review note from wire room walkthrough and updated supporting documentation	0.6			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Prepared questions for meeting with J. Nolan.	0.8			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Meeting with J. Nolan to receive final documentation for the A/P Process walkthrough	1.9			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Updated walkthrough template for the A/P process walkthrough	3.3			A1
Horner	Kevin John	KJH	Staff	6/20/2006	Backup of AWS files and Team Folder for G. Curry.	0.6			A1
Marold	Erick W.	EWM	Senior	6/20/2006	Met with M. Pagac to discuss open items related to Saginaw.	0.9			A1
Marold	Erick W.	EWM	Senior	6/20/2006	Review of financial statement close narratives provided by Delphi.	1.4			A1
Marold	Erick W.	EWM	Senior	6/20/2006	Meeting with Controller Staff Managers to discuss financial statement close process.	1.8			A1
Pacella	Shannon M.	SMP	Manager	6/20/2006	Discussion with B. Garvey re: review of Mexico workpapers.	1.1			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	AHG - Review financial statement close walkthrough	2.2			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Review ASM & SRM workpapers	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Review NSJE workpapers	0.4			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Discussion of walkthrough items with J. Henning	0.2			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Discuss divisional inconsistencies with J. Simpson	0.6			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	E&C - Review payroll walkthrough	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	Coordination of accrued payroll with S. Pacella for all divisions (Not ACS related)	0.3			A1
Pagac	Matthew M.	MMP	Manager	6/20/2006	Saginaw - Review final open items list with E. Marold & discuss items with J. Henning	0.8			A1

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Peterson	Christopher A.	CAP	Manager	6/20/2006	Ensure Global network review comments were cleared, including issue review.	2.1			A1
Peterson	Christopher A.	CAP	Manager	6/20/2006	Finalize wps for Hyperion walkthrough.	3.3			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Wrapping up documentation of minority interest walkthrough to give to Sr. Manager for review.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Updating Sr. Manager on the status of Corporate Walkthroughs.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Preparing for meeting with B. Murray to discuss the process to record the Extended Disability Benefit reserves.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Meeting with the B. Murray to walk through the process of recording the Extended Disability Benefit Plan reserve.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Documenting the Accrued Professional Fees walkthrough.	0.7			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Documenting our understanding of the process to reconcile derivative accounts for purposes of our Derivative & Hedging walkthrough.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Meeting with J. Sandora to clear up review notes questions related to the Minority Interest and Intercompany Profit Elimination walkthroughs.	1.0			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Preparing for warranty reserve meeting M. Fraylick in order to clear review note questions.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Corporate Walkthroughs-Discussing open items in the Union Training Fund accrual walkthrough with the client.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/20/2006	Quarterly Review-Showing the intern how to use Hyperion to create a schedule to compare the minority interest liability by entity to our own calculation.	0.6			A1

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Rustay	Jeness C.	JCR	Staff	6/20/2006	Preparation for inventory observation including review of inventory instructions and client contact.	0.6			A1
Sheckell	Steven F.	SFS	Partner	6/20/2006	Review accounting policies with J. Williams and A. Brazier	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/20/2006	Status update meeting with B. Thelen	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/20/2006	Status update meeting with J. Sheehan and staff	1.8			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Discussion with A. Ranney regarding minority interest walkthrough.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Discussion with A. Ranney regarding corporate status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	General review of minority interest walkthrough.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Review of 2006 account plan summary for Delphi.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of instructions to international teams regarding 404 procedures.	2.7			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of agenda for audit status meeting with J. Sheehan.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Accounting policies meeting with A. Brazier and J. Williams.	1.4			A1
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of acct policies summary for meeting with J. Williams and A. Brazier.	3.4			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Tax quarterly review meeting w/ S. Gale regarding coordination matters	0.4			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Preparation for tax contingencies meeting w/ S. Gale	0.2			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Conference call with S. Gale regarding his role in the tax contingency process.	1.9			A1
Smith	Christopher W.	CWS	Executive Director	6/20/2006	Follow-up discussion with the team after the tax contingencies meeting w/ S. Gale.	0.4			A1
Tosto	Cathy I.	CIT	Partner	6/20/2006	Meeting with S. Gale and J. Erickson regarding contingent tax reserve process.	1.9			A1
Tosto	Cathy I.	CIT	Partner	6/20/2006	Preparation for tax contingencies meeting w/ S. Gale	0.6			A1
Tosto	Cathy I.	CIT	Partner	6/20/2006	Follow-up discussion with the team after the tax contingencies meeting w/ S. Gale.	0.4			A1
Van Leeuwen	Brent James	BJV	Senior	6/20/2006	Discussion with C. Smith, L. DeMers, and J. Hegelmann regarding participation in call, etc.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	6/20/2006	Discussion with tax team regarding timing, etc.	1.1			A1
Van Leeuwen	Brent James	BJV	Senior	6/20/2006	Meeting with S. Gale re: tax contingency.	1.9			A1
Aquino	Heather	HRA	Client	6/21/2006	Review correspondence regarding Delphi planning meeting July 17 - 18 (international).	0.2			A1
			Serving Associate						
Aquino	Heather	HRA	Client	6/21/2006	Correspondence with D. Sherbin's assistant, K. Asher, S. Sheckell, and J. Henning regarding Meeting with David Sherbin - Company's Risk Framework (Revised Availability).	0.3			A1
			Serving Associate						
Aquino	Heather	HRA	Client	6/21/2006	Continued correspondence with G. Curry regarding onsite encryption.	0.8			A1
			Serving Associate						
Aquino	Heather	HRA	Client	6/21/2006	Correspondence with J. Simpson and T. Merewether regarding sample NCA Account Plans per her request.	0.2			A1
			Serving Associate						
Aquino	Heather	HRA	Client	6/21/2006	Work on NCA Account Plan.	1.8			A1
			Serving Associate						
Aquino	Heather	HRA	Client	6/21/2006	Correspondence with K. Cash and J. Hasse regarding Delphi Security Badge/Network Access.	0.2			A1
			Serving Associate						
Asher	Kevin F.	KFA	Partner	6/21/2006	Audit status meeting with the controllers group	2.1			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Call with S. Sheckell and A. Krabill to discuss FM subsidy accounting.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Call with A. Krabill to discuss EITF 99-19 and 02-16 as they relate to XM Subsidy Accounting	0.8			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Research of EITF 02-16, 99-15, and 03-10 as they relate to DPSS accounting for relationship with XM	1.2			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Preparation of accounting memo regarding XM subsidy accounting.	2.3			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	E&S - Coordination of the E&S physical inventories scheduled for 6/24 with O. Saimoua, T. Six, M. Hake, and V. Avilla-Villegas.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	Quarterly Review - Review of consolidated SOPA listing	1.3			A1
Boehm	Michael J.	MJB	Manager	6/21/2006	Planning Consolidated - Review of Activity 9 & 10 substantive	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/21/2006	Correspondence with M. Helster regarding Q2 legal meeting.	0.2			A1
Boston	Jason C.	JCB	Staff	6/21/2006	E&C - Documenting the Pay on Receipt process at Delphi E&C	2.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Meeting with B. Schueler of Delphi to set up time for future tax contingency walkthrough for customs and discuss expectations.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Debrief with J. Hegelmann for valuation allowance process and APB 23 process.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Send follow-up correspondence to E&Y team and Delph personnel to schedule future walkthroughs of each tax contingency sub-process owner as stipulated by S. Gale of Delphi.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/21/2006	Meeting with J. Erickson and Z. Matice of Delphi to walk through non-U.S. valuation allowance process and APB 23 process - Also present was J. Hegelmann of E&Y.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Accumulation of significant Q1 contracts for review purposes.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/21/2006	Work on edits to 404 walkthrough processes - Valuation Allowance & APB 23 liability	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/21/2006	Meeting with Janet, Zach & L. DeMers re: APB 23 liability process and valuation allowance	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/21/2006	E&C status review.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Prep for status meeting with J. Sheehan et.al	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Status meeting with J. Sheehan et. al	1.8			A1
Horner	Kevin John	KJH	Staff	6/21/2006	Set up meeting with P. Sturkenboom to discuss IT assets on Friday June 23	0.3			A1
Horner	Kevin John	KJH	Staff	6/21/2006	Reviewed summary of corporate processes to determine walkthroughs that need to be started	0.6			A1
Horner	Kevin John	KJH	Staff	6/21/2006	Finished walkthrough of the A/P process at Delphi HQ	3.4			A1
Horner	Kevin John	KJH	Staff	6/21/2006	T&I - Continued compilation of documentation for the physical inventory observation on 6/17/06	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/21/2006	E&C - Reviewed E&C 2005 and prior accounting restatement entries for inclusion in the Q1 2006 ASM and SRM	4.3			A1
Miller	Nicholas S.	NSM	Manager	6/21/2006	Packard - Review of Q1 depreciation charges taken.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/21/2006	Packard - Journal entry review procedures.	3.7			A1
Pagac	Matthew M.	MMP	Manager	6/21/2006	E&C - Review quarterly workpapers	3.2			A1
Pagac	Matthew M.	MMP	Manager	6/21/2006	E&C - Create & discuss open items listing	2.4			A1
Pagac	Matthew M.	MMP	Manager	6/21/2006	E&C - Prepare ASM and review walkthroughs	4.2			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Updating Summary of Corporate Processes for our walkthrough completion status to provide to the client.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Wrapping up documentation of Workers Compensation walkthrough for Sr. Manager review.	0.3			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Discussing issues related to the Minority Interest Liability Calculation with audit team.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Discussing additional areas that need to be walked through for our Q1 procedures with the audit team.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Finalizing documentation of the Union Training Fund Accrual for Partner review.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Wrapping up documentation of the intercompany profit elimination walkthrough for Partner review.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Clearing review notes from the Healthcare IBNR walkthrough and creating list of questions to discuss with client.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Corporate Walkthroughs-Documenting our understanding of the process to reconcile all derivative accounts.	4.2			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Dayton Interim-Discussing approach with F. Dunford to confirm accounts receivable balances for the divisions of the Dayton SSC.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/21/2006	Quarterly Review-Obtaining credit memo information from Dayton for purposes of completing our Warranty Reserve Analysis.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/21/2006	Quarterly Review-Reviewing the Corporate Hyperion balance sheet and income statement analytics and providing requests for explanations to the client for our Q1 procedures.	1.7			A1
Sheckell	Steven F.	SFS	Partner	6/21/2006	Review corporate walkthroughs	2.2			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Discussion with M. Boehm on corporate items to complete.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Discussion with S. Sheckell on Corp. walkthroughs.	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Discussions with A. Ranney on corporate walkthroughs.	2.4			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Preparation for audit status meeting with J. Sheehan.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/21/2006	Audit status update meeting with J. Sheehan, J. Williams and S. Kihn.	2.1			A1
Aliff	Elbert J.	EJA	Intern	6/22/2006	Summarize audit fees for various engagement letters	0.6			A1
Aliff	Elbert J.	EJA	Intern	6/22/2006	Prepared schedule for the tooling accounts of the Delphi entities	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	AHG - Coordination with E. Aliff and M. Hatzfeld to obtain F. Bellar's contact information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Begin working on cumulative staffing by division for ARMS reconciliation.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with J. Henning and S. Pacella regarding CPA licensing log status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Draft invitations to Ernst & Young's 2006 Mid-Year SEC Update per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with C. Zuidema regarding parameters used in sample to develop NCA Account Plan for Delphi.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with J. Hegelmann regarding Delphi Security Badge.	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	6/22/2006	Coordination with Mexican Office for Physical Inventor for E&S division on 06/24/06	2.1			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Met with R. Reminik to discuss minority interest walkthrough.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Read client-prepared accounting memo regarding functional currency evaluation.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Met with A. Ranney, J. Simpson, and S. Sheckell to discuss Minority Interest walkthrough.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	DPSS - Preparation of accounting memo regarding accounting for XM subsidy.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	E&S - Coordination of Delphi E&S inventories scheduled for 6/24 with Elbert Aliff and O. Saimoua.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Review of Inventory SAS 65 program.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Prepared correspondence to J. Henning regarding tooling issues at Delphi divisions.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/22/2006	Review of Delphi debt agreements for significant accounting consequences, terms and conditions.	2.1			A1
Boston	Jason C.	JCB	Staff	6/22/2006	E&C - Discussion with J. Buckby, Purchasing, regarding the indirect purchase process	0.2			A1
Boston	Jason C.	JCB	Staff	6/22/2006	E&C - Discussing the blocked billing process with M. Adams, AR Manager	0.3			A1
Boston	Jason C.	JCB	Staff	6/22/2006	E&C - Clearing Payroll Review notes for E&C walkthrough	2.9			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Review walkthrough documentation for valuation allowance process and Form U-120 for non-U.S. process highlight areas to clarify for questions.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Discuss walkthrough documentation for valuation allowance process with J. Hegelmann and arrange for follow-up review.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Review walkthrough documentation for tax contingency process and Form U-120 - highlight areas for follow-up questions.	1.2			A1

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DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Discuss walkthrough documentation for tax contingency process with J. Hegelmann.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	6/22/2006	Coordinate follow-up meetings with customs process owner, B. Schueler of Delphi.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Discussion questions with L. DeMers re: changes to 404 documents, APB 23 and Non-U.S. Valuation Allowance	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Review 404 documentation with L. Demers as part of her review process re: Valuation Allowance process	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Revisions to 404 documentation re: APB 23 liability process.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/22/2006	Revisions to 404 documentation for valuation allowance non-U.S. process	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/22/2006	E&S - Status call re: E&S with A. Krabill	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Review with A. Krabill the Delphi Q1 status results	0.6			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Discussed walkthrough of accounts payable accrual with A. Ranney.	0.2			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Set up meeting with C. Hewlett, Treasury, for the cash disbursements walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Set up meeting with J. Nolan for the prepaid expenses walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Discussed pre-paid expense accounts with A. Ranney.	0.3			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Updated the walkthrough template for the cash disbursements process with information received in meeting with C. Hewlett.	0.9			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Meeting with C. Hewlett and C. Chapman for the cash disbursements walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Meeting with J. Nolan for the calculation of prepaid expenses walkthrough	1.8			A1
Horner	Kevin John	KJH	Staff	6/22/2006	Review corporate narratives relating to repetitive wires and non-repetitive wires for meeting with C. Hewlett in preparation for walkthrough of cash disbursements	2.8			A1
Kearns	Matthew R.	MRK	Senior	6/22/2006	AHG - working on inventory files provided by M. Kloss of E&C regarding upcoming API's this weekend.	0.3			A1

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Kearns	Matthew R.	MRK	Senior	6/22/2006	AHG - assisting E&Y staff member with tie-in of inventory test counts for Flint East Inventory	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/22/2006	AHG - communicating to E&Y staff and manager regarding APIs occurring this weekend	1.1			A1
Marold	Erick W.	EWM	Senior	6/22/2006	Review of Delphi's debt agreements.	2.9			A1
Marold	Erick W.	EWM	Senior	6/22/2006	Documentation of Debt reconciliations.	3.1			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Review of corporate status, including the Pension/OPEB walkthrough, Union Training fund accrual, and derivatives.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Packard - Wrap-up of some procedures completed while in Warren.	0.2			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Packard wrap-up procedures for walkthroughs.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Update inventory staffing schedule based on changes made to staffing.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	T&I - Review of T&I tooling procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	T&I - Planning for meeting with D. Greenbury.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	Call with J. Henning and J. Simpson to discuss the tooling meeting to be held with the Company in the PM.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/22/2006	T&I - Obtaining information on inventory levels by plan for T&I in order to use in carve-out scoping.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/22/2006	Discussion with Packard team on resourcing for July testing.	0.2			A1
Pacella	Shannon M.	SMP	Manager	6/22/2006	Status call with M. Martell and A. Tanner to discuss project status.	0.8			A1
Pagac	Matthew M.	MMP	Manager	6/22/2006	Preparation of yearly budget	3.2			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Assist M. Stille with creating budget template.	0.4			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Staffing needs discussion with S. Pacella.	0.4			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Discuss Mexico wp logistics with S. Pacella.	0.6			A1
Peterson	Christopher A.	CAP	Manager	6/22/2006	Finalize WP's for SAP walkthrough.	3.7			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Making inquiries of J. Nolan as to the status of our audit requests related to our walkthrough of the Accrued Professional Fees account.	0.5			A1

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Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Walking through the process to settle an FX Trade with H. Frank.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Documenting our understanding of the process to record the Pension/OPEI liability.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Corporate Walkthroughs-Addressing all controls within our Derivatives & Hedging walkthrough and documenting our walkthrough of each.	3.5			A1
Ranney	Amber C.	ACR	Senior	6/22/2006	Quarterly Review-Meeting with R. Reimink and team to discuss the minority interest liability calculation and understand differences between our calc and the client's.	3.8			A1
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review 1st quarter accounting memos	1.2			A1
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review corporate walkthroughs	3.1			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	Discussion with A. Ranney regarding Minority interest.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	Discussion with D. Bayles regarding SAS 99 procedures JE review.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	Review of SAS 65 programs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	T&I - Review of T&I 3/31 tooling analytics.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/22/2006	T&I - Review of T&I legal reserve analysis.	1.3			A1
Stille	Mark Jacob	MJS	Staff	6/22/2006	Worked with J. Opaleski on documentation of DITGC, walkthrough procedures, documentation, etc.	2.4			A1
Stille	Mark Jacob	MJS	Staff	6/22/2006	Inputting of budget information into approved NCA template.	3.7			A1
Aliff	Elbert J.	EJA	Intern	6/23/2006	Preparing schedule for minority interest accounts for the various Delphi entities	1.2			A1
Anibal	Christina J.	CJA	Intern	6/23/2006	Physical inventory observation at Flint E&C	7.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Work on cumulative staffing by division for ARMS reconciliation.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with J. Simpson regarding Malaysia inquiry regarding 2006 int'l instructions.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Print, log and file SEC AUDIT INDEPENDENCE for Malaysia.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with J. Hegelmann and J. Hasse regarding new computer information for J. Hegelmann.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Update CPA licensing log spreadsheet per responses received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Additional correspondence with J. Hegelmann regarding Delphi Security Badge.	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	6/23/2006	Travel time to Reynosa, Mexico for E&S inventory observation	6.2			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Research of accounting guidance related to the accounting for Debt Issuance costs.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Discussions with E. Marold regarding Debt walkthrough workpapers.	0.5			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Research of accounting guidance related to minority interest accounting	1.1			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	DPSS - Review of DPSS documentation of Legal Reserves and consideration of cases on CFO Letter unde FAS 5 criteria	1.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Call with O. Saimoua to discuss E&S - Kokomo inventory observation.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Call with M. Wilkes and M. McCoy to coordinate E&S-Kokomo inventory observation	0.3			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Coordination of E&S physical inventories with T. Six (Los Indios) and E. Aliff (Kokomo)	0.4			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	E&S - Met with E. Aliff to discuss E&S division, expectations for inventory procedures, etc.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Met with J. Simpson to discuss inventory and tax SAS 65 programs	0.2			A1
Boehm	Michael J.	MJB	Manager	6/23/2006	Review of consolidated activities 9 & 10 Accounts Receivable worksteps.	2.3			A1
Boston	Jason C.	JCB	Staff	6/23/2006	E&C - Clearing up the last of the review notes for AR and AP walkthroughs	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Review of master separation agreement.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Revise tax risk and controls matrix summary worksheets	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Review and compare Non-U.S. Valuation Allowance documentation and client controls template.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Draft Issues summary matrix.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	6/23/2006	Review and compare APB 23 404 draft, the client control docs, exhibits and draft controls issues summary	1.6			A1
Horner	Kevin John	KJH	Staff	6/23/2006	Obtain and email synch files per N. Miller request.	0.3			A1
Horner	Kevin John	KJH	Staff	6/23/2006	Updated cash disbursements walkthrough template	1.8			A1
Horner	Kevin John	KJH	Staff	6/23/2006	Updated worksteps in AWS to reflect validation programs for SAS 65 worksteps relating to test of controls program	5.3			A1
Marold	Erick W.	EWM	Senior	6/23/2006	Environmental meeting with M. Boehm and Delphi facilities services group.	1.6			A1
Marold	Erick W.	EWM	Senior	6/23/2006	Met with Corporate Audit Services to perform an initial review of their non-standard journal entry procedures.	2.8			A1
Marold	Erick W.	EWM	Senior	6/23/2006	Recalculated Delphi's interest accrual for Q1 2006.	3.2			A1
Miller	Nicholas S.	NSM	Manager	6/23/2006	Meeting with Trading Room personnel to understand their process for calculating effectiveness on hedges.	1.6			A1
Miller	Nicholas S.	NSM	Manager	6/23/2006	Review of reports to be filed in the perm file.	0.3			A1
Miller	Nicholas S.	NSM	Manager	6/23/2006	T&I - Meeting with D. Greenbury and J. Simpson to answer open questions for Q1 review (legal, tooling, inventory reserves, fluctuations).	2.5			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Corporate Walkthroughs-Documenting the Accrued Professional Fees walkthrough.	0.2			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Corporate Walkthroughs-Meeting with A. Perry to discuss the testing of effectiveness for the Derivatives walkthrough and documenting our understanding.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/23/2006	Planning - Consolidated-Discussing strategy and creatin SAS 65 test of control program in AWS.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Planning - Consolidated-Assigning the appropriate level of testing to individual controls in the Financial Reporting and Tax processes.	1.5			A1
Ranney	Amber C.	ACR	Senior	6/23/2006	Quarterly Review-Instructing the intern how to set up th minority interest analysis to compare to the client's calculation, and reviewing the results.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	6/23/2006	E&S - Travel time to Kokomo to perform physical Inventory	3.1			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Discussion with A. Krabill regarding international 404 instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Review of 404 controls program.	0.8			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Review of SAS 65 control programs.	1.3			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	Discussion with team regarding preparation of final Q1 analytics.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Documentation of T&I legal reserve (CFO report) follow-up questions.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Meeting with D. Greenbury at T&I to discuss Q1 open items.	2.4			A1
Stille	Mark Jacob	MJS	Staff	6/23/2006	Inputting of budget information into approved NCA template.	3.1			A1
Aliff	Elbert J.	EJA	Intern	6/24/2006	E&S - Travel from performing a physical inventory in Kokomo, IN	4.7			A1
Aliff	Elbert J.	EJA	Intern	6/24/2006	E&S - Performing physical inventory count in Kokomo, IN	10.3			A1
Avila-Villegas	Vanessa	VAV	Senior	6/24/2006	E&S - Physical inventory observation	7.9			A1
Boehm	Michael J.	MJB	Manager	6/24/2006	E&S - E&S Interim - Correspondence with O. Saimoua, M. Hake, and V. Avilla-Villegas regarding inventory procedures being performed at various E&S locations throughout North America.	1.2			A1
Crosby	Katie L.	KLC	Staff	6/24/2006	Performed inventory observation in Anderson, Indiana.	10.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hake	Monica M.	MMH	Staff	6/24/2006	Perform physical inventory observation at the Milwaukee location	3.6			A1
Henning	Jeffrey M.	JMH	Partner	6/24/2006	Correspondence re: Packard AR Reserves	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/24/2006	AHG - discussion with staff persons regarding AHG physical inventories that were occurring on Saturday	0.7			A1
Kearns	Matthew R.	MRK	Senior	6/24/2006	AHG - working Q1 2006 analytic schedules since Delphi updated the figures	4.2			A1
Pagac	Matthew M.	MMP	Manager	6/24/2006	AHG - Review and summarize first quarter workpapers	5.9			A1
Rustay	Jeness C.	JCR	Staff	6/24/2006	Time spent at client for observation and test count procedures for Fitzgerald, GA location.	5.4			A1
Saimoua	Omar Issam	OIS	Staff	6/24/2006	E&S - Site tour for all the Kokomo plants to gain an understanding of the inventory prior to performing the physical inventory	3.4			A1
Saimoua	Omar Issam	OIS	Staff	6/24/2006	E&S - Worked with M. McCoy to obtain all necessary documents to document the Physical inventory.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	6/24/2006	E&S - Selected an inventory sample to count both from floor to tag and tag to floor.	4.9			A1
Six	Tammy G.	TGS	Staff	6/24/2006	Performed the inventory observation at the Los Indios, TX facility.	8.0			A1
Hake	Monica M.	MMH	Staff	6/25/2006	Documentation related to physical inventory observation at the Milwaukee location	2.3			A1
Kearns	Matthew R.	MRK	Senior	6/25/2006	AHG - working overall analytic schedules	0.7			A1
Kearns	Matthew R.	MRK	Senior	6/25/2006	AHG - working on Q1 2006 SRM	2.3			A1
Kearns	Matthew R.	MRK	Senior	6/25/2006	AHG - Reviewed AR Reserve Walkthrough	2.6			A1
Pagac	Matthew M.	MMP	Manager	6/25/2006	AHG - Create ASM for AHG and summarize key issues	5.2			A1
Saimoua	Omar Issam	OIS	Staff	6/25/2006	E&S - Met with M. McCoy to obtain the Control Tag listing and clear up any open items for the physical Inventory.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	6/25/2006	E&S - Travel from Kokomo, IN after completion of physical inventory.	4.6			A1
Simpson	Jamie	JS	Senior Manager	6/25/2006	Preparation of international 404 instructions.	1.7			A1
Aliff	Elbert J.	EJA	Intern	6/26/2006	Revisions to the Q1 fluctuation analysis for T&I.	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Work on staffing template per J. Simpson's request.	4.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Coordination of meeting regarding Company's Risk Framework with D. Sherbin, K. Asher and J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Escort J. Opaleski to security for Delphi badge.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	Corporate Walkthroughs - Research of accounting guidance related to debt issuance costs.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	Corporate Walkthroughs - Review of Corporate Debt monitoring walkthrough and related conversations with E. Marold.	2.2			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	DPSS Quarterly Review - Revision of Q1 SRM based on Engagement Partner's review notes.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	DPSS Quarterly Review - Revision of Q1 Analytics based on engagement partner's review comments.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/26/2006	E&S - E&S Interim - Correspondence with T. Six, Elber A, O. Saimoua, and V. Avilla-Villegas regarding E&S inventory observations from Saturday June 24.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Barcelona restructuring review	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Review of villeron restructuring accounting.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Review of Denso patent infringement.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	6/26/2006	Review Audit Committee minutes draft and communicate comments to Delphi	1.0			A1
Henning	Jeffrey M.	JMH	Partner	6/26/2006	E&S - Review analytics and provide comments to M. Boehm	1.1			A1
Horner	Kevin John	KJH	Staff	6/26/2006	Packard Quarterly Review: Update balance sheet and income statement fluctuation analysis templates and descriptions, as well as the relational analysis for Q1 '06 per request of N. Miller.	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/26/2006	Planning - Consolidated: Updated worksteps in AWS to reflect validation programs for SAS 65 relating to test o controls program	3.7			A1
Horner	Kevin John	KJH	Staff	6/26/2006	T&I Walkthroughs: Meeting with G. Stevons to perform walkthrough of KDAC joint venture investment	1.2			A1
Kearns	Matthew R.	MRK	Senior	6/26/2006	AHG - Correspondence with M. Kokic of AHG regarding API that was occurring this weekend for Moraine.	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/26/2006	E&C - Coordinated API's occurring this weekend including sending instructions to Staff.	1.1			A1
Lameier	Kristin D.	KDL	Staff	6/26/2006	Dayton - perform inventory observation.	8.1			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Documented workpapers regarding SFAS 123(R) obtained from meeting with S. Kappler.	2.1			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Meeting with J. Hunt to review additional environmental obligation workpapers.	2.2			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Met with S. Kappler (Delphi - Benefits), regarding the SFAS 123(R) calculation for 3/31/2006	2.4			A1
Marold	Erick W.	EWM	Senior	6/26/2006	Review E&Y Financial Reporting Development over SFAS 123(R).	3.8			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	Review FAS 133 guidance in order to better understand derivative accounting.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Meeting with S. Kokic to go through Q1 depreciation adjustment for the divisions impairment analysis.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Wrap-up walkthrough documentation on the tooling process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Completion of the walkthrough process for T&I E&O reserve (based on updated methodology) and LCM reserve (based on updated methodology).	2.7			A1
Pacella	Shannon M.	SMP	Manager	6/26/2006	Set up meeting to discuss issues found with CAS Mexico testing with IT SOX Director, CAS Director and E&Y.	0.2			A1
Pacella	Shannon M.	SMP	Manager	6/26/2006	Status meeting with IT SOX PMO	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/26/2006	Budget to actual hours analysis for May	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/26/2006	AHG - Meeting with G. Anderson on Key Issues	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Meeting with J. Brooks on key first quarter issues	1.8			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Preparation and meeting on special tooling for E&C	2.8			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Review first quarter workpapers	3.6			A1
Pagac	Matthew M.	MMP	Manager	6/26/2006	E&C - Preparation of ASM for E&C	4.6			A1
Peterson	Christopher A.	CAP	Manager	6/26/2006	TSRS update meeting with M. Harris, SOX PMO representative.	2.3			A1
Peterson	Christopher A.	CAP	Manager	6/26/2006	Assisted in creating budget template and tracking device for TSRS team.	2.6			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Corporate Walkthroughs-Documenting client's response to Derivatives walkthrough questions.	0.7			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Dayton Interim-Discussing staffing requests and scheduling with team	0.3			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Dayton Interim-Discussing AR Confirmation procedures with our TSRS group.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/26/2006	Planning - Consolidated-Creating the SAS 65 audit program for our international teams.	7.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	AHG - Meeting with G. Anderson to go over open items, JE Review, BS Q1, Walkthrough Open Items	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	AHG - Cleared Open Items on various open subjects including the EO Reserve Open Items.	3.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	E&C - Meeting with T. Nichols (AR Analyst) to go over the Imbalance Report. Documentation of the process has been prepared	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/26/2006	E&C - Inventory Schedule with Saginaw and Sandusky	1.8			A1
Rustay	Jeness C.	JCR	Staff	6/26/2006	Physical inventory documentation for Fitzgerald, GA location.	4.3			A1
Sheckell	Steven F.	SFS	Partner	6/26/2006	Review corporate accounting topics	3.9			A1
Tanner	Andrew J.	AJT	Senior Manager	6/26/2006	Meeting with M. Harris, B. Garvey, A. Bianco, S. Pacella, C. Peterson, and PwC to discuss scoping process, international testing update, Paris testing, and SAP remediation	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aliff	Elbert J.	EJA	Intern	6/27/2006	Added tax worksteps to AWS file	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with J. Simpson and M. Pagac regarding staffing.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with UK regarding pre-approval request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with J. Hasse regarding new security badge forms and move to D building.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with J. Simpson and S. Pacella regarding IT Status Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with S. Pacella regarding E&Y Counsel Contact.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/27/2006	DPSS - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	1.5			A1
Avila-Villegas	Vanessa	VAV	Senior	6/27/2006	E&S - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/27/2006	T&I- Review of quarterly journal vouchers supported by Internal Audit Services for Q1 (T&I division)	3.3			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	DPSS Quarterly Review - Discussed DPSS SRM and deficiency tracker with A. Krabill	0.6			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	DPSS Quarterly Review - Call with and review of e-mail from R. Nedadur regarding XM Subsidy accounting.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	E&S Quarterly Review - Cleared partner review notes related to E&S analytical procedures.	0.5			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	E&S Quarterly Review - Call with M. McWhorter to discuss the open items for E&S Q1 review and analytical procedures.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	Planning Consolidated - Status update meeting with J. Simpson and A. Ranney regarding corporate walkthroughs and AWS file.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	Planning Consolidated - Review of income tax cycle SAS 65 testing program.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/27/2006	Planning Consolidated - Review of Employee cost SAS 65 program in AWS.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/27/2006	Planning Consolidated - Review of fixed assets cycle SAS 65 program in AWS and discussion of related open items with K. Horner.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/27/2006	Work on U-120 and comment summary issues documen for valuation allowance and APB 23 - including exhibits.	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	E&C - Denso patent infringement review.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	AHG warranty.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	E&C - Villeron and Barcelona review of restructuring.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	6/27/2006	Preparation of materials for meeting with D. Sherbin on enterprise risk mgt.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/27/2006	E&C - Team briefing on E&C issues	0.9			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Updated cash disbursements walkthrough	0.9			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Packard Quarterly Review: Verified Hyperion numbers relating to warranty expense for the Q1 relational analysis for N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Planning - Consolidated: Provided instructions to E. Alit for work in the AWS file in preparation of test of controls program for SAS 65	0.4			A1
Horner	Kevin John	KJH	Staff	6/27/2006	Planning - Consolidated: Updated worksteps in AWS to reflect validation programs for SAS 65 relating to test o controls program	6.3			A1
Horner	Kevin John	KJH	Staff	6/27/2006	T&I Quarterly Review: Updated balance sheet and income statement fluctuation analysis and relational analytics for Q1.	0.9			A1
Marold	Erick W.	EWM	Senior	6/27/2006	Cleared review notes from M. Boehm over SFAS 112 and Legal walkthrough.	2.9			A1
Marold	Erick W.	EWM	Senior	6/27/2006	Reviewed K. Horner's workpapers regarding accounts payable.	3.1			A1
Marold	Erick W.	EWM	Senior	6/27/2006	Review SOP 96-1 regarding accounting for environmental liabilities.	3.5			A1
Miller	Nicholas S.	NSM	Manager	6/27/2006	Review of the Company's derivative and hedging documentation.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/27/2006	Discussion with A. Ranney regarding the walkthrough status.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/27/2006	Packard - Review of the Packard tooling files to understand certain aspects of their accounting methodology.	1.1			A1
Mucha	Lawrence J.	LJM	Staff	6/27/2006	Performed physical inventory observation for Delphi in Dayton, OH.	10.0			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Discussion with J. Simpson regarding proposed changes to the International Testing instructions	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Discuss testing status with France team.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Discuss changes to budget template format with Senior.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Review evidence received from CAS to assist E&Y Mexico team in performing change control testing procedures.	1.3			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Revisions to International Testing Instructions based on feedback from audit team.	1.6			A1
Pacella	Shannon M.	SMP	Manager	6/27/2006	Revisions to Planning Memo based on Partner's review comments.	1.7			A1
Pagac	Matthew M.	MMP	Manager	6/27/2006	AHG - Document ASM for AHG	3.3			A1
Pagac	Matthew M.	MMP	Manager	6/27/2006	E&C - Document ASM for E&C	4.3			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Corporate Walkthroughs-Discussing OPEB walkthrough with B. Murray.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Corporate Walkthroughs-Completing Derivatives and Hedging activities walkthrough.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Corporate Walkthroughs-Walking the audit team through the derivatives & hedging process and related concerns.	3.9			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Planning - Consolidated-Creating the SAS 65 audit program for our international teams.	1.7			A1
Ranney	Amber C.	ACR	Senior	6/27/2006	Planning - Consolidated-Discussing approach with audit team regarding SAS 65 audit program for our international teams.	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	AHG - Met with B. Schulze to discuss the open items on the deficiency tracker.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Documented the imbalance report.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Discussion with T. Nichols regarding the imbalance report.	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Inventory Costing walkthrough meeting with M. Kloss - E&Y vouched the detail JE's going to the TB	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	6/27/2006	E&C - Cleared final notes on the B4 walkthrough from management	2.8			A1
Sheckell	Steven F.	SFS	Partner	6/27/2006	Review DPSS summary memos	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/27/2006	Review of audit planning materials	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/27/2006	Communicate with international locations regarding planning activities	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with A. Ranney regarding minority interest.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with B. Murray and A. Ranney regarding OPEB walkthrough.	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with A. Ranney and N. Miller regarding derivatives.	2.1			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Review of FAS 133 FRD as it relates to Delphi derivatives.	2.7			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussion with A. Ranney and M. Boehm regarding audit planning.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	T&I - Review of T&I E&O memo for Q1.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	T&I - Review of T&I depreciation adjustment for Q1 and memo.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/27/2006	Discussions with S. Pacella regarding IT 404 int'l instructions.	0.7			A1
Stille	Mark Jacob	MJS	Staff	6/27/2006	Completion of Delphi budget template.	3.3			A1
Stille	Mark Jacob	MJS	Staff	6/27/2006	Completion of Delphi Budget Template.	3.8			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the treasury cycle for Delphi	0.5			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the employee cost cycle for Delphi	0.8			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the tax cycle for Delphi	0.9			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the financial statement close cycle for Delphi	1.4			A1
Aliff	Elbert J.	EJA	Intern	6/28/2006	Revisions to the SAS 65 controls for the fixed asset cycl for Delphi	2.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Coordination of copies of slides for meeting regarding Company's risk framework per J. Henning and S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Preparation of emailed invitations to webcast events per J. Simpson and S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Preparation of slides for meeting with new controller - T. Timko per S. Sheckell.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Correspondence with K. Asher, J. Henning and S. Pacella regarding IT Status Meeting.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Corporate Walkthroughs - Discussed Corporate walkthrough status with S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Corporate Walkthroughs - Preparation for and attendance at environmental reserve meeting with M. Kamischke and J. Hunt.	0.9			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Provided guidance to E. Aliff regarding revision to worksteps in SAS 65 programs.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Call with A. Krabill regarding substantive worksteps for AR and AR allowance in AWS.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Treasury SAS 65 program in AWS.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Employee Cost SAS 65 program in AWS.	1.5			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Expenditure cycle SAS 65 program in AWS.	1.8			A1
Boehm	Michael J.	MJB	Manager	6/28/2006	Planning Consolidated - Review of Revenue SAS 65 program in AWS.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	6/28/2006	Meeting with S. Sheckell to discuss status of tax walkthroughs and timeline to complete, including update of issues.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	6/28/2006	Meeting with D. Kelley, C. Tosto, and J. Hegelmann to discuss tax walkthrough documentation, timeline to complete, and issues encountered.	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Schedule meeting for walkthrough on contingency process with B. Sparks	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Review process documents to understand changes made by L. DeMers after her review.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Prepare for meeting with R. Patel to do a review of the ETR process draft, etc.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Meet with R. Patel to do a review of the ETR process draft, discuss any remaining open items and clarify process where we have questions	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Edit ETR walkthrough process as a result of the discussion with R. Patel.	2.5			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Meet with C. Tosto, D. Kelly, and L. DeMers re: progress of walkthroughs and areas of concern	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/28/2006	Meeting the with C. Tosto, D. Kelly, L. DeMers and S. Sheckell re: status update of walkthroughs, 1st & 2nd Q timing and other audit topics	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	E&C - Review of accounting memo's E&C division	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Conf. call with R. Jobe regarding E&S.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Conf. call with D. Bayles re: internal controls meeting	0.4			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Preparation for T. Timko status meeting.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Prepare email regarding D. Sherbin material	0.3			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Preparation for D. Sherbin legal meeting.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Attend status meeting with T. Timko.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Attend legal meeting with D. Sherbin.	1.9			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Discussed comments on intercompany elimination and A/P walkthrough with E. Marold, Senior.	0.4			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Met with C. Hewlett to get answers to follow-up questions to finish cash disbursements walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Received reconciliations of accounts EW 2605 and EW 2677 from J. Nolan.	0.4			A1
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Met with J. Nolan to discuss equity accounts and the rollforward of retained earnings at a divisional level	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/28/2006	Corporate Walkthroughs: Finished the cash disbursement walkthrough	2.6			A1
Horner	Kevin John	KJH	Staff	6/28/2006	T&I Interim: Finished compilation of supporting documentation for the physical inventory observation in Lockport, NY	1.6			A1
Horner	Kevin John	KJH	Staff	6/28/2006	T&I Walkthroughs: Finished walkthrough of the KDAC Joint Venture	2.1			A1
Lameier	Kristin D.	KDL	Staff	6/28/2006	Dayton - perform inventory observation.	8.1			A1
Marold	Erick W.	EWM	Senior	6/28/2006	Detail reviewed intercompany investment elimination workpapers.	2.3			A1
Marold	Erick W.	EWM	Senior	6/28/2006	Detail reviewed intercompany payables/receivables elimination walkthrough.	2.7			A1
Marold	Erick W.	EWM	Senior	6/28/2006	Documented the environmental walkthrough based on meetings with J. Hunt.	3.7			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Review of professional fees accrual walkthrough.	0.5			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Meeting with J. Simpson and A. Ranney to walkthrough company's hedging process.	1.6			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Meeting with A. Perry to discuss derivative and hedging activity.	2.1			A1
Miller	Nicholas S.	NSM	Manager	6/28/2006	Review of company's hedging and derivative documentation and the EY FAS 133 FRD in order to better understand the company's hedging process	3.9			A1
Pacella	Shannon M.	SMP	Manager	6/28/2006	Conference call with Mexico team to discuss status of work to be performed.	1.2			A1
Pagac	Matthew M.	MMP	Manager	6/28/2006	E&C - update calls with legal counsel, J. Brooks and J. Henning.	1.8			A1
Peterson	Christopher A.	CAP	Manager	6/28/2006	Review TSRS updated budget provided by M. Stille.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Review Workers' Compensation Walkthrough review notes.	0.3			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Completing documentation of the walkthrough of corporate accounts.	2.1			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Meeting with client to discuss Derivatives questions.	2.4			A1

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Ranney	Amber C.	ACR	Senior	6/28/2006	Corporate Walkthroughs-Going over results with audit team regarding meeting held with client to discuss Derivatives questions.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Planning - Consolidated-Meeting with audit team to discuss delivery of AWS file to int'l teams.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Planning - Consolidated-Creating SAS 65 testing program in AWS.	3.1			A1
Ranney	Amber C.	ACR	Senior	6/28/2006	Quarterly Review-Working on first quarter review procedures.	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	AHG - Met with G. Anderson to discuss the disaggregated sales template of AHG and the respective fluctuations.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	AHG - Cleared Open Items on the AHG Q1 Journal Entry Review	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	AHG - Finalized the AHG EO Reserve, including a E&Y analysis to evaluate the reasonableness of the number posted to the ledger	5.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/28/2006	E&C - Cleared Open Items on the Q1 EC Journal Entry Review.	2.4			A1
Rustay	Jeness C.	JCR	Staff	6/28/2006	Physical inventory documentation for Fitzgerald, GA location.	2.2			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Status meeting with T. Timko	1.4			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Accounting policy meeting with J. Williams and A. Brazier	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Meeting with L. DeMers to discuss status of tax walkthroughs and timeline to complete, including update of issues.	0.7			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Review of audit planning documents.	0.7			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Discussion with J. Simpson regarding audit status meeting.	0.6			A1
Sheckell	Steven F.	SFS	Partner	6/28/2006	Legal meeting with D. Sherbin	1.9			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	General review of PP&E walkthrough for Corp.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Review of Corporate status summary and discussion with A. Ranney.	1.4			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Discussion with S. Sheckell regarding audit status meeting.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	6/28/2006	Time spent searching for significant agreements related to Q1 review.	0.4			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Discussion with A. Krabill regarding AWS file.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	Review of audit planning documents.	0.9			A1
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Review of LCM documentation for T&I for Q1.	0.4			A1
Stille	Mark Jacob	MJS	Staff	6/28/2006	Discussion with C. Peterson regarding budget and next steps to be taken (analysis of TSRS time).	0.2			A1
Stille	Mark Jacob	MJS	Staff	6/28/2006	Clearing of review comments related to GM applications walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	6/28/2006	Analysis of WIP's to determine actual time spent for the TSRS team for Delphi.	1.1			A1
Tosto	Cathy I.	CIT	Partner	6/28/2006	Meeting with S. Sheckell on status of walkthroughs and Q1	0.8			A1
Tosto	Cathy I.	CIT	Partner	6/28/2006	Meeting with L. DeMers, J. Hegelmann, and D. Kelley regarding Q1 and walkthrough status	3.4			A1
Aliff	Elbert J.	EJA	Intern	6/29/2006	Linkage of controls to test of controls worksteps in AWS file	2.3			A1
Aliff	Elbert J.	EJA	Intern	6/29/2006	Gathering Q1 initial key documents	1.8			A1
Aliff	Elbert J.	EJA	Intern	6/29/2006	Setting up Q1 balance sheet and analytics	2.7			A1
Avila-Villegas	Vanessa	VAV	Senior	6/29/2006	E&S - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	6.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/29/2006	T&I- Review of quarterly journal vouchers supported by Internal Audit Services for Q1.	1.8			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Corporate Walkthroughs - review of environmental reserve determination process walkthrough.	1.3			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Met with B. Murray to discuss Liverpool pension adjustment from OCI to LSC.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Correspondence with J. Henning and A. Krabill to prepare for E&S status update meeting.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Status update call with R. Jobe C. Goad, M. McWhorter, R. Hofmann, and M. McDonald.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/29/2006	Planning Consolidated - Discussion of revenue SAS 65 procedures and preparation of SAS 65 file for J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Planning Consolidated - Preparation of AWS file for European team training event and related correspondence with A. Krabill.	1.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Planning Consolidated - Review of inventory SAS 65 procedures.	1.6			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Quarterly Reviews - Meeting with J. Simpson and N. Miller to prepare for Q1 status update meeting with S. Kihn.	0.8			A1
Boehm	Michael J.	MJB	Manager	6/29/2006	Quarterly Reviews - Meeting with S. Kihn to update status of Q1 Corporate Process walkthroughs.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	6/29/2006	Walk through Customs contingency process with B. Schueler, representatives from Customs department, Maureen, Mike, J. Whitson, C. Tosto and J. Hegelmann.	1.5			A1
DeMers	Laurie A.	LAD	Senior Manager	6/29/2006	Walk through foreign tax contingency process with B. Sparks, J. Whitson, C Tosto and J. Hegelmann.	1.5			A1
DeMers	Laurie A.	LAD	Senior Manager	6/29/2006	Meeting with C. Tosto and J. Hegelmann to review walkthrough documentation and discuss issues with internal E&Y team.	1.7			A1
Hake	Monica M.	MMH	Staff	6/29/2006	Documentation related to physical inventory observation at the Milwaukee location	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Schedule time to meet with Zach re: drafts of walkthroughs to fill in gaps and collect remaining exhibits.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Review walkthrough exhibits from R. Patel.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Review exhibits received from R. Patel; add to workpaper files accordingly.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Review 8K on SEC website regarding restatement issues.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Answer questions posed by C. Tosto regarding review of the walkthroughs of the different tax processes.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Contingency Reserve meeting with C. Tosto, L. DeMers, J. Whitson, S. Gale, B. Schuler and others.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	6/29/2006	Meet with B. Sparks, C. Tosto and L. DeMers re: Bob's participation in the tax contingency reserve process	1.9			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&C - Review of correspondence re: E&C key Q1 issues	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&C - Review key issues with E&C team.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&C - Meeting with J. Brooks	1.3			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&S - Conf. call prep. re: E&S	0.5			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	E&S - Conf. call with R. Jobe re: Status of E&S	1.2			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Correspondence with D. Sherbin and B. Thelen re: risk management benchmarking	0.3			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Discussion with D. Bayles re: D&T internal controls matters	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Meeting with J. Williams re: key issues for Q1	1.4			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: Spoke with K. Schafer to discuss reconciling item on reconciliation of account EW 2605 for prepaid walkthrough	0.3			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: Received supporting documentation from L. Criss regarding fixed asset follow up questions to clear review notes	0.4			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: Spoke with E. Marold to discuss approach for prepaid expenses walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: meeting with P. Sturkenboom to discuss IT assets for fixed asset follow-up	0.9			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: updated fixed asset walkthrough based on documentation received to clear review notes	0.9			A1
Horner	Kevin John	KJH	Staff	6/29/2006	Corporate Walkthroughs: worked on the prepaids walkthrough and updated the walkthrough template	3.9			A1
Horner	Kevin John	KJH	Staff	6/29/2006	T&I - Received listing of shipments and receipts for 5 days after physical inventory from Lockport, NY location	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/29/2006	T&I Quarterly Review: Pulled income statement from Hyperion for N. Miller, Manager, to tie out LCM calculation	0.3			A1
Kearns	Matthew R.	MRK	Senior	6/29/2006	AHG - Reviewed inventory perpetual schedule provided by R. Choice of AHG Moraine.	0.4			A1
Kearns	Matthew R.	MRK	Senior	6/29/2006	E&C - working on inventory perpetual schedules provided by M. Kloss of E&C in preparation for APIs occurring this weekend	1.2			A1
Lameier	Kristin D.	KDL	Staff	6/29/2006	Dayton - perform inventory observation.	9.8			A1
Marold	Erick W.	EWM	Senior	6/29/2006	Obtained additional initial audit documentation.	2.4			A1
Marold	Erick W.	EWM	Senior	6/29/2006	Met with J. Feilago to discuss comments related to NSJE based on initial review.	1.9			A1
Marold	Erick W.	EWM	Senior	6/29/2006	Reviewed Corporate Audit's review of non-standard journal entries - Initial review performed over DPSS and T&I divisions.	2.8			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with Julie, in corporate accounting, to determine how ineffectiveness is calculated on commodity hedges.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with Rakesh, A. Perry, J. Simpson and A. Ranney to discuss appropriate hedge designation documentation.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with A. Perry to understand how the company's regression analysis is performed for the effectiveness assessment.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with J. Simpson and A. Ranney to walkthrough company's effectiveness and ineffectiveness calculations for commodity hedges.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Meeting with S. Kihn to discuss corporate status.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Review Company's hedge documentation in order to understand their process.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/29/2006	Recalculation of ineffectiveness using the FAS 133 model to determine whether the model utilized by the Company is appropriate.	3.3			A1
Pacella	Shannon M.	SMP	Manager	6/29/2006	Create agenda for upcoming Status meeting with audit team on 7/10/06	0.5			A1

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Pacella	Shannon M.	SMP	Manager	6/29/2006	Meeting with Mexico team to discuss status on work to be performed.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/29/2006	Review documentation prepared by Mexico team to discuss during call.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/29/2006	Work on budget to actual analysis for month of June.	3.9			A1
Pagac	Matthew M.	MMP	Manager	6/29/2006	E&C - Update discussion with A. Renaud and team	1.2			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Completing follow-up on the Union Training Fund Accrual Walkthrough.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Discussing status of walkthroughs for update meeting with client.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Walking through the prepetition liability accounts with G. Dantzler.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Meeting with J. Schmidt to walkthrough Derivatives accounting.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Completing documentation of the Warranty Reserve walkthrough.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Completing follow-up on the Accrued Professional Fees walkthrough.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Cocumenting the Pension and OPEB walkthrough.	1.8			A1
Ranney	Amber C.	ACR	Senior	6/29/2006	Corporate Walkthroughs-Meeting with A. Perry to walkthrough the Derivatives Regression Analysis, and discussing with audit team.	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/29/2006	AHG - Preparation of the AHG Inventory Costing walkthrough, including the variance capitalization.	3.4			A1
Rothmund	Mario Valentin	MVR	Staff	6/29/2006	AHG - Meeting with G. Anderson to discuss the specific of the variance capitalization.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	6/29/2006	E&C - Met with K. Smith and N. Saad to obtain the outstanding supporting documentation for the tooling walkthrough, including the cross charge, tooling rebill and amortization	4.5			A1
Sheckell	Steven F.	SFS	Partner	6/29/2006	Planning for corporate update meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/29/2006	Review corporate workpapers	3.1			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Meeting with S. Kihn to discuss corporate status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Preparation for status meeting with S. Kihn.	1.3			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Review of derivative acctg with N. Miller and A. Ranney.	2.7			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Discussion with S. Sheckell regarding agenda for status meeting with J. Sheehan.	0.7			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Review of 404 program for revenue process.	0.6			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	Review of audit planning documentation.	1.1			A1
Simpson	Jamie	JS	Senior Manager	6/29/2006	T&I - Discussion with J. Henning regarding T&I FAS 112 memo.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	6/29/2006	Tax Contingency (Customs) meeting w/ B. Schueler and E&Y team via conference call	1.0			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Debrief on customs meeting	0.2			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Discuss walkthrough summaries with L. DeMers and J. Hegelmann in prep for meeting.	0.7			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Meeting with customs staff	1.3			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Meeting with B. Sparks on intl reserve, etr process and misc follow-up	1.9			A1
Tosto	Cathy I.	CIT	Partner	6/29/2006	Review walkthrough summaries	3.8			A1
Aliff	Elbert J.	EJA	Intern	6/30/2006	E&C - travel time to/from the physical inventory site in Saginaw, MI	4.1			A1
Aliff	Elbert J.	EJA	Intern	6/30/2006	E&C - Performing physical inventory count at Delphi plant in Saginaw, MI	7.9			A1
Anibal	Christina J.	CJA	Intern	6/30/2006	Physical inventory observation tie-out/workpaper documentation for Flint E&C.	2.0			A1
Asher	Kevin F.	KFA	Partner	6/30/2006	Meeting with J. Sheehan on Q1 SAS 100 work	2.9			A1
Avila-Villegas	Vanessa	VAV	Senior	6/30/2006	DPSS - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Avila-Villegas	Vanessa	VAV	Senior	6/30/2006	E&S - Review of quarterly journal vouchers supported by Internal Audit Services for Q1	2.2			A1
Avila-Villegas	Vanessa	VAV	Senior	6/30/2006	T&I - Review of quarterly journal vouchers supported by Internal Audit Services for Q1.	4.2			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Corporate Walkthroughs - Review of Corporate AP process documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Corporate Walkthroughs - Review of intercompany matching walkthrough documentation	2.1			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Corporate Walkthroughs - Review of critical agreements for Q1	2.7			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	E&S Quarterly Review - Review of accounting memo regarding Denso Licensing lawsuit settlement	0.4			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Planning Consolidated - Preparation of AWS file for European team training event.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/30/2006	Planning Consolidated - Correspondence with A. Krabill regarding AWS file for European team training event.	0.1			A1
Boston	Jason C.	JCB	Staff	6/30/2006	E&C - Performing inventory observation at Delphi E&C Flint East Location	8.0			A1
Gaines	Karen D.	KDG	Staff	6/30/2006	Performed inventory observation for Delphi at the Moraine, OH location.	8.0			A1
Hegelmann	Julie Ann	JAH	Senior	6/30/2006	Meet with Zach re: review of process drafts for U.S. and Consolidated processes.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	6/30/2006	Obtain workpapers from B. Sparks on the contingency reserve process.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Document issues discussion with A. Brazier	0.7			A1
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Q1 status meeting with J. Sheehan, et. al	1.8			A1
Horner	Kevin John	KJH	Staff	6/30/2006	T&I Interim: performed physical inventory observation in Lockport, NY.	8.4			A1
Khalil	Ahmed S.	ASK	Staff	6/30/2006	Researched the circumstances in which the IRS requests Tax accrual workpapers.	0.6			A1
Marold	Erick W.	EWM	Senior	6/30/2006	Finalized documentation of the Debt Workpapers and reviewed covenant calculation.	3.9			A1
Marold	Erick W.	EWM	Senior	6/30/2006	Reviewed Q1 analytics for consolidated corporate.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/30/2006	Additional calculations for the hedge ineffectiveness review.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/30/2006	Packard - Documentation of open fluctuation items for Q1 flux analysis.	0.5			A1
Miller	Nicholas S.	NSM	Manager	6/30/2006	Time spent preparing/reviewing scheduling details for Packard, including timing of interim and year-end procedures, in order to assist in finding a senior.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/30/2006	Time spent tracking and monitoring the inventory schedules.	2.6			A1
Pacella	Shannon M.	SMP	Manager	6/30/2006	Discuss Europe trip attendees and agenda items.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/30/2006	Call with CAS to discuss questions on SAP testing.	0.3			A1
Peterson	Christopher A.	CAP	Manager	6/30/2006	Conference call with D. Casacchia regarding global network testing issue.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Corporate Walkthroughs-Creating open-items list of corporate walkthrough areas.	0.5			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Corporate Walkthroughs-Meeting with M. Fraylick to walkthrough the Pension and OPEB process, and documenting the walkthrough.	4.4			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Planning - Consolidated-Final revisions to the SAS 65 program for int'l team	0.6			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Quarterly Review-Walking the intern through the set-up of the Q1 Corporate analytics.	0.3			A1
Ranney	Amber C.	ACR	Senior	6/30/2006	Quarterly Review-Meeting with Trading Room Director to discuss Derivatives questions.	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Travel to/from Saginaw for the annual physical inventory.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Touring of the facility for Physical Inventory at the Saginaw location.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Perform physical Inventory at the Saginaw location.	5.6			A1
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	E&C - Documentation of the inventory count at the Saginaw location.	1.8			A1
Sheckell	Steven F.	SFS	Partner	6/30/2006	Review corporate accounting walkthroughs	1.2			A1
Sheckell	Steven F.	SFS	Partner	6/30/2006	Corporate update meeting with J. Sheehan, J. Williams and S. Kihn	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	6/30/2006	Discussion with corp. team on status of walkthroughs.	1.9			A1
Simpson	Jamie	JS	Senior Manager	6/30/2006	Preparation for audit status meeting with J. Sheehan.	0.5			A1
Simpson	Jamie	JS	Senior Manager	6/30/2006	Audit status meeting with J. Sheehan, T. Timko, J. Williams, and S. Kihn.	2.4			A1
Simpson	Jamie	JS	Senior Manager	6/30/2006	Discussion with A. Brazier on various acctg matters.	1.4			A1
Smith	Christopher W.	CWS	Executive Director	6/30/2006	Review walkthrough templates for quarterly reviews	0.3			A1
Stille	Mark Jacob	MJS	Staff	6/30/2006	Emergency/Urgent Change conference call with D. Cassachia to discuss process.	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	6/30/2006	Meeting with S. Pacella to discuss international testing coordination	0.5			A1
Tosto	Cathy I.	CIT	Partner	6/30/2006	Contingent tax reserve - discuss IRS cap program with T Wetherington.	0.6			A1
Van Leeuwen	Brent James	BJV	Senior	6/30/2006	Reviewed walkthroughs that L. DeMers and J. Hegelmann - prepared to understand process before we go to Delphi for the Q1 review.	1.8			A1
Wetherington	Trevor	TTW	Senior Manager	6/30/2006	Explained research assignment to A. Khalil re: tax accrual workpapers.	0.2			A1
Wetherington	Trevor	TTW	Senior Manager	6/30/2006	Discussed with C. Tosto regarding IRS CAP program which effects the IRS's ability to raise new issues, effect on Tax Accrual workpapers of a financial restatement, and the splitting of tax years under 11th circuit case, in bankruptcy.	0.7			A1
A1 Project Total:						<u>2,113.3</u>		<u>\$0</u>	
Accounting Assistance - A2									
Bankruptcy									
Sheckell	Steven F.	SFS	Partner	6/1/2006	Discuss pension, OPEB and severance accounting for bankruptcy actions with S. Kihn	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	6/5/2006	Research accounting for hourly attition plan	1.8	\$525	\$945	A2
Fitzpatrick	Michael J.	MJF	Partner	6/8/2006	Research accounting for hourly attition plan	1.9	\$750	\$1,425	A2
Sheckell	Steven F.	SFS	Partner	6/8/2006	Research accounting for Delphi hourly attition plan agreement	3.6	\$525	\$1,890	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	6/12/2006	Research FAS 109 comprehensive income issues.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Meeting with J. Williams and S. Kihn to discuss FAS 109 issues	1.3	\$525	\$683	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Discuss FAS 109 issues related to other comprehensive income with technical group	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Discuss FAS 109 issues related to other comprehensive income with J. Sheehan, J. Williams and S. Kihn	1.9	\$525	\$998	A2
Sheckell	Steven F.	SFS	Partner	6/12/2006	Research FAS 109 issues related to other comprehensive income	3.2	\$525	\$1,680	A2
Fitzpatrick	Michael J.	MJF	Partner	6/13/2006	Research accounting for hourly attition plan	1.8	\$750	\$1,350	A2
Sheckell	Steven F.	SFS	Partner	6/13/2006	Research accounting for agreement with GM and UAW	3.2	\$525	\$1,680	A2
Zamora	Delbert A.	DAZ	Manager	6/13/2006	Actuarial assumptions - research on accounting treatment re: Delphi/GM/UAW agreement	0.5	\$375	\$188	A2
Asher	Kevin F.	KFA	Partner	6/14/2006	Discussion on impact of GM agreement and Ch. 11 filing on accounting for Pensions and OPEBs.	2.1	\$700	\$1,470	A2
Asher	Kevin F.	KFA	Partner	6/14/2006	Research on impact of GM agreement and Ch. 11 filing on accounting for Pensions and OPEBs.	2.4	\$700	\$1,680	A2
Fitzpatrick	Michael J.	MJF	Partner	6/14/2006	Research accounting for GM and UAW agreement	1.2	\$750	\$900	A2
Laplant	Steven J.	SJL	Manager	6/14/2006	Assist with Hourly OPEB audit review	1.5	\$375	\$563	A2
Sheckell	Steven F.	SFS	Partner	6/14/2006	Research accounting for GM and UAW agreement	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	6/14/2006	Discuss pension accounting with S. Kihn and Watson Wyatt	2.1	\$525	\$1,103	A2
Zamora	Delbert A.	DAZ	Manager	6/14/2006	Actuarial assumptions - research on accounting treatment re: Delphi/GM/UAW agreement.	1.1	\$375	\$413	A2
Zamora	Delbert A.	DAZ	Manager	6/14/2006	Actuarial assumptions - discuss with senior actuary accounting treatment re: Delphi/GM/UAW agreement.	0.4	\$375	\$150	A2
Asher	Kevin F.	KFA	Partner	6/15/2006	Delphi research on impact of GM agreement on FASB 106 and 87	2.6	\$700	\$1,820	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	6/15/2006	Conf. call with G. Schaffert, C. Larson, S. Sheckell, K. Asher and J. Simpson regarding pension/OPEB accounting for attrition programs.	1.1	\$750	\$825	A2
Schaffert	Glen A.	GAS	Partner	6/15/2006	Conf. call with C. Larson, S. Sheckell, K. Asher, M. Fitzpatrick and J. Simpson regarding pension/OPEB accounting for attrition programs.	0.5	\$750	\$375	A2
Sheckell	Steven F.	SFS	Partner	6/15/2006	Discuss accounting for agreement with GM and UAW with national technical group	1.4	\$525	\$735	A2
Simpson	Jamie	JS	Senior Manager	6/15/2006	Conf. call with G. Schaffert, C. Larson, S. Sheckell, K. Asher and M. Fitzpatrick regarding pension/OPEB accounting for attrition programs.	0.8	\$425	\$340	A2
Zamora	Delbert A.	DAZ	Manager	6/15/2006	Actuarial assumptions - research on accounting treatment re: Delphi/GM/UAW agreement	0.5	\$375	\$188	A2
Sheckell	Steven F.	SFS	Partner	6/16/2006	Draft memo related to accounting for GM and UAW agreement	2.6	\$525	\$1,365	A2
Larson	Christopher J.	CJL	Partner	6/17/2006	Call with K.Asher, S. Sheckell, M. Fitzpatrick, G. Schaffert and others re: Delphi pension reorganization.	1.1	\$750	\$825	A2
Larson	Christopher J.	CJL	Partner	6/19/2006	Consultation with S. Sheckell regarding research on discount rate assumptions used by our client's in 2002 and related SEC inquiries re: the same.	0.4	\$750	\$300	A2
Sheckell	Steven F.	SFS	Partner	6/19/2006	Research accounting for OPEB liability for GM employees	3.1	\$525	\$1,628	A2
Zamora	Delbert A.	DAZ	Manager	6/19/2006	Follow-up on special accounting for retirement/postretirement	0.3	\$375	\$113	A2
Fitzpatrick	Michael J.	MJF	Partner	6/20/2006	Research accounting for OPEB liability for GM employees	1.9	\$750	\$1,425	A2
Larson	Christopher J.	CJL	Partner	6/20/2006	Research and discussions on discount rate selection in prior years.	0.5	\$750	\$375	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Research accounting for OPEB liability for Attrition Program	3.8	\$525	\$1,995	A2
Asher	Kevin F.	KFA	Partner	6/21/2006	Research on Ch. 11 bankruptcy issues related to FASB 87, 106 and 112.	1.8	\$700	\$1,260	A2
Asher	Kevin F.	KFA	Partner	6/21/2006	Discussion on Ch. 11 bankruptcy issues related to FASB 87, 106 and 112.	1.1	\$700	\$770	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	6/21/2006	Discussion on Ch. 11 bankruptcy issues related to FASB 87, 106 and 112.	2.1	\$750	\$1,575	A2
Sheckell	Steven F.	SFS	Partner	6/21/2006	Research accounting for OPEB liability to GM	2.8	\$525	\$1,470	A2
Sheckell	Steven F.	SFS	Partner	6/21/2006	Draft memo related to OPEB accounting for Attrition Program	4.4	\$525	\$2,310	A2
Asher	Kevin F.	KFA	Partner	6/26/2006	Research related to pension accounting matters impacted by the GM agreements	3.1	\$700	\$2,170	A2
Asher	Kevin F.	KFA	Partner	6/27/2006	Meeting with actuaries regarding pension accounting matters.	3.5	\$700	\$2,450	A2
Sheckell	Steven F.	SFS	Partner	6/27/2006	Meeting with T. Timko, S. Kihn and Watson Wyatt to discuss OPEB accounting for flowback	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	6/27/2006	Research OPEB accounting for Attrition Program	2.3	\$525	\$1,208	A2
Asher	Kevin F.	KFA	Partner	6/28/2006	Meeting with D. Sherbin regarding allowed claim provisions of the pension and OPEB agreements	1.9	\$700	\$1,330	A2
Fitzpatrick	Michael J.	MJF	Partner	6/28/2006	Discussions with Asher and Sheckell regarding attrition plan accounting	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	6/28/2006	Research bankruptcy accounting matters	1.6	\$525	\$840	A2
Asher	Kevin F.	KFA	Partner	6/29/2006	Call with M. Fitzpatrick regarding FASB 106 accounting on GM matters	0.5	\$700	\$350	A2
Fitzpatrick	Michael J.	MJF	Partner	6/29/2006	Call with K. Asher regarding FASB 106 accounting on GM matters	0.6	\$750	\$450	A2
Fitzpatrick	Michael J.	MJF	Partner	6/29/2006	Research OPEB accounting for Attrition Program	1.4	\$750	\$1,050	A2
Sheckell	Steven F.	SFS	Partner	6/29/2006	Discuss OPEB accounting issues associated with Attrition Plan with National Office	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	6/29/2006	Research OPEB accounting issues related to Attrition Plan	2.8	\$525	\$1,470	A2
A2 Bankruptcy Project Total:						88.3		\$52,670	
Catalyst									
Boston	Jason C.	JCB	Staff	5/29/2006	Travel time to Tulsa, OK for Catalyst to perform walkthrough procedures	6.0	*\$63	\$375	A2
Kearns	Matthew R.	MRK	Senior	5/29/2006	Travel time to Tulsa, OK for Catalyst audit	4.0	*\$113	\$452	A2
Saimoua	Omar Issam	OIS	Staff	5/29/2006	Travel time to Tulsa, OK to perform audit related work for Catalyst division.	3.1	*\$63	\$195	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/30/2006	Catalyst - Meeting with G. Scott to discuss the Sales/AR process	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	5/30/2006	Catalyst - Documenting the Sales/AR tests of key controls for Catalyst Division	4.9	\$125	\$613	A2
Boston	Jason C.	JCB	Staff	5/30/2006	Catalyst - Documenting the Expenditure Process walkthrough of a transaction	5.4	\$125	\$675	A2
Kearns	Matthew R.	MRK	Senior	5/30/2006	Catalyst - meeting with E&Y staff discussing inventory costing walkthrough	1.8	\$225	\$405	A2
Pacella	Shannon M.	SMP	Manager	5/30/2006	Catalyst - Discuss TSRS scope for Catalyst audit.	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	5/30/2006	Catalyst - Review/respond to Catalyst related emails & international concerns	1.4	\$375	\$525	A2
Saimoua	Omar Issam	OIS	Staff	5/30/2006	Catalyst - Met with J. Vrska to discuss the key controls related to the payroll process.	2.7	\$125	\$338	A2
Saimoua	Omar Issam	OIS	Staff	5/30/2006	Catalyst - Documented our understanding of the key controls related to the payroll process.	2.9	\$125	\$363	A2
Saimoua	Omar Issam	OIS	Staff	5/30/2006	Catalyst - Completed documenting the payroll process flow of transactions after obtaining all the supporting documents.	5.6	\$125	\$700	A2
Boston	Jason C.	JCB	Staff	5/31/2006	Catalyst - Met with G. Scott to discuss the Expenditure Process to complete walkthrough	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	5/31/2006	Catalyst - Documenting the Expenditure Process flow of transaction for Catalyst	4.2	\$125	\$525	A2
Boston	Jason C.	JCB	Staff	5/31/2006	Catalyst - Documenting the Expenditure test of key controls	5.3	\$125	\$663	A2
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Catalyst - Correspondence with counsel re: conflicts of interest on Catalyst deals	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	5/31/2006	Catalyst - assisting E&Y staff with understanding walkthroughs	2.0	\$225	\$450	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Met with J. Vrska to discuss the accrual setup of the payroll	1.5	\$125	\$188	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Documented our understanding of the accrual set up process	1.7	\$125	\$213	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Met with G. Scott to discuss the inventory process and request supporting documentation.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	5/31/2006	Catalyst - Documented our understanding of the inventory process.	3.9	\$125	\$488	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/1/2006	Catalyst - Finishing documentation of Sales Process walkthrough	4.3	\$125	\$538	A2
Boston	Jason C.	JCB	Staff	6/1/2006	Catalyst - Finishing documentation of the Expenditure Process walkthrough	5.2	\$125	\$650	A2
Kearns	Matthew R.	MRK	Senior	6/1/2006	Catalyst - reviewing trial balance accounts	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/1/2006	Catalyst - Discussion with the Controller, the Financial Statement Close Process	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	6/1/2006	Catalyst - Time incurred working on inventory schedules	2.4	\$225	\$540	A2
Pagac	Matthew M.	MMP	Manager	6/1/2006	Catalyst - Review/respond to international emails	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/1/2006	Catalyst - Met with G. Scott to discuss the movement of inventory from RM through WIP to FG.	1.8	\$125	\$225	A2
Saimoua	Omar Issam	OIS	Staff	6/1/2006	Catalyst - Met with M. Dean to discuss the transactions recorded for capitalizing any inventory related expenses, and analyzing inventory variances.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/1/2006	Catalyst - Documented our understanding of the flow of transactions related to the inventory process.	5.4	\$125	\$675	A2
Boston	Jason C.	JCB	Staff	6/2/2006	Catalyst - Finishing documentation for the Expenditure Cycle walkthrough	1.2	\$125	\$150	A2
Boston	Jason C.	JCB	Staff	6/2/2006	Catalyst - Auditing Cash as of 12/31/04, 12/31/05, and 3/31/06.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	6/2/2006	Travel time from Tulsa, OK to perform walkthrough procedures at Catalyst	6.0	*\$63	\$378	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - reviewing with E&Y staff their procedures they needed to perform	0.5	\$225	\$113	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - meeting with client to gain an understanding c how inventory is accounted for at Catalyst	1.5	\$225	\$338	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - review emails related to Catalyst audit from E&Y managers as well as incorporating file into AWS	1.5	\$225	\$338	A2
Kearns	Matthew R.	MRK	Senior	6/2/2006	Catalyst - Time incurred working on schedules provided by client related to their inventory summary	2.4	\$225	\$540	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/2/2006	Travel time from Tulsa, OK for Catalyst Audit.	4.0	*\$113	\$452	A2
Pacella	Shannon M.	SMP	Manager	6/2/2006	Catalyst - Conference call with Catalyst IT department to understand scope of applications.	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	6/2/2006	Catalyst - Update meeting with C. Arkwright	0.4	\$375	\$150	A2
Pagac	Matthew M.	MMP	Manager	6/2/2006	Catalyst - Prepare international update agenda	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Catalyst - Followed-up on open items in the inventory walkthrough	0.5	\$125	\$63	A2
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Travel time from Tulsa, OK for Catalyst Audit.	3.2	*\$63	\$202	A2
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Catalyst - Substantive testing of the AR balances as of 12/31/04, 05 & 06	5.5	\$125	\$688	A2
Boston	Jason C.	JCB	Staff	6/4/2006	Travel time to Tulsa, OK to perform audit at Delphi Catalyst	4.5	*\$63	\$284	A2
Kearns	Matthew R.	MRK	Senior	6/4/2006	Travel time to Tulsa for Catalyst audit airplane	3.2	*\$113	\$362	A2
Pacella	Shannon M.	SMP	Manager	6/4/2006	Catalyst - Prepare Catalyst Client Assistance Listing for work to be performed.	1.2	\$300	\$360	A2
Saimoua	Omar Issam	OIS	Staff	6/4/2006	Travel time too Tulsa, OK to perform audit related work.	3.3	*\$63	\$208	A2
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Catalyst - Correspondence with M. Kearns regarding hours by person in Catalyst code.	0.2	\$125	\$25	A2
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Catalyst - Retrieve Catalyst WIP per M. Kearns.	0.2	\$125	\$25	A2
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Catalyst - Coordination of workpaper FedEx's per M. Pagac to catalyst location.	0.3	\$125	\$38	A2
Boston	Jason C.	JCB	Staff	6/5/2006	Catalyst - Wrapping up documentation for AP walkthrough	2.7	\$125	\$338	A2
Boston	Jason C.	JCB	Staff	6/5/2006	Catalyst - Wrapping up documentation for AR walkthrough	3.4	\$125	\$425	A2
Boston	Jason C.	JCB	Staff	6/5/2006	Catalyst - Performing substantive test of cash for carve-out audit of Catalyst	3.9	\$125	\$488	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2006	Catalyst - Second level review of walkthrough workpapers.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2006	Travel time to Tulsa, OK (Catalyst) for purposes of carve-out audit.	4.0	*\$213	\$852	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - Time incurred reviewing the Payroll Process Walkthrough	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - reviewing Purchases/Cash Disbursements walkthrough	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - Time incurred reviewing the PPE Walkthrough	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	6/5/2006	Catalyst - reviewing the Sales/AR/Cash Receipts Walkthrough for Catalyst	3.2	\$225	\$720	A2
Pagac	Matthew M.	MMP	Manager	6/5/2006	Correspondence with international locations and Tulsa team	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	6/5/2006	Travel time to Tulsa, OK for purposes of carve-out audit.	4.2	*\$188	\$790	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - obtained supporting documents for AR testing and copied reconciliations for documenting testing	2.2	\$125	\$275	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - met with J. Vrska to discuss the AR area.	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - Completed documenting the inventory walkthrough.	3.9	\$125	\$488	A2
Saimoua	Omar Issam	OIS	Staff	6/5/2006	Catalyst - Discussion with M. Hatzfeld regarding open items concerning the inventory walkthrough.	0.9	\$125	\$113	A2
Boston	Jason C.	JCB	Staff	6/6/2006	Catalyst - Meeting with M. Dean to discuss the cash accounts need to be confirmed	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	6/6/2006	Catalyst - Preparing cash confirms	2.3	\$125	\$288	A2
Boston	Jason C.	JCB	Staff	6/6/2006	Catalyst - Performing audit procedures for the cash accounts for 3/31/06, 12/31/05, and 21/31/04	7.1	\$125	\$888	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/6/2006	Catalyst - review of SOPA's.	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/6/2006	Catalyst - review of 2005 management analysis of financial statements.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/6/2006	Catalyst - review of inventory accounting memos and financial models.	3.9	\$425	\$1,658	A2
Kearns	Matthew R.	MRK	Senior	6/6/2006	Catalyst - meeting with M. Dean and discussing capitalization of inventory variances at Tulsa Catalyst	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	6/6/2006	Catalyst - reviewing Financial Statement Close Process Walkthrough prepared by E&Y Staff	8.2	\$225	\$1,845	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/6/2006	Catalyst - Revisions to client assistance listing requested by audit team, forward to client accordingly.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	6/6/2006	Catalyst - Update open items with M. Hatzfeld	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	6/6/2006	Catalyst - Correspondence with E&Y team, international team and Delphi on key issues	2.3	\$375	\$863	A2
Saimoua	Omar Issam	OIS	Staff	6/6/2006	Catalyst - Worked on the account reconciliations for the AR area as of 12/31/04	4.5	\$125	\$563	A2
Saimoua	Omar Issam	OIS	Staff	6/6/2006	Catalyst - Worked on the account reconciliations for the AR area as of 12/31/05	5.6	\$125	\$700	A2
Boston	Jason C.	JCB	Staff	6/7/2006	Catalyst - Meeting with M. May to discuss and obtain information regarding disposal.	0.2	\$125	\$25	A2
Boston	Jason C.	JCB	Staff	6/7/2006	Catalyst - Meeting with M. May to discuss obtain fixed asset sample	1.1	\$125	\$138	A2
Boston	Jason C.	JCB	Staff	6/7/2006	Catalyst - Performing substantive tests on the fixed asset account	6.7	\$125	\$838	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - inventory accounting conversation with M. Dean.	1.8	\$425	\$765	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - pension/OPEB audit procedures.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - review of walkthrough workpapers.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/7/2006	Catalyst - review of historical SOX documentation.	2.6	\$425	\$1,105	A2
Kearns	Matthew R.	MRK	Senior	6/7/2006	Catalyst - importing email attachments from International Teams to the Main AWS file	2.6	\$225	\$585	A2
Kearns	Matthew R.	MRK	Senior	6/7/2006	Catalyst - reviewing inventory costing walkthrough for Tulsa prepared by E&Y staff.	3.7	\$225	\$833	A2
Pagac	Matthew M.	MMP	Manager	6/7/2006	Catalyst - Status discussion with team	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/7/2006	Catalyst - Prepared the sales cut off testing excel spreadsheets for the period of 12/31/05 & 12/31/06	4.6	\$125	\$575	A2
Saimoua	Omar Issam	OIS	Staff	6/7/2006	Catalyst - prepared the analytical excel spreadsheets for the AR accounts as of 12/31/05 & 12/31/06	4.8	\$125	\$600	A2
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Coordinating mailing of cash confirms.	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Preparing fixed asset vouching for the next week for the intern	1.5	\$125	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Preparing disposal of fixed assets for testing b the intern	1.6	\$125	\$200	A2
Boston	Jason C.	JCB	Staff	6/8/2006	Catalyst - Performing substantive tests of fixed assets for 2005 and 2006	5.8	\$125	\$725	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2006	Catalyst - AR confirmation and audit strategy development.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2006	Catalyst - international audit coordination and conversations (China, Shanghai, France, Mexico and Australia).	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2006	Catalyst - preparation for 6/9/06 C. Arkwright update meeting.	3.6	\$425	\$1,530	A2
Kearns	Matthew R.	MRK	Senior	6/8/2006	Catalyst - preparing substantive testing responsibility schedule as well as timeline for completion	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/8/2006	Catalyst - preparing a budget to actual schedule related to Catalyst per partner request	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/8/2006	Catalyst - Time incurred working on planning items (i.e. significant accounts/WCGW's) in AWS Catalyst file	6.1	\$225	\$1,373	A2
Pagac	Matthew M.	MMP	Manager	6/8/2006	Travel time to/from Tulsa, OK	4.2	*\$188	\$790	A2
Saimoua	Omar Issam	OIS	Staff	6/8/2006	Catalyst - Discussion with M. Kearns regarding the process to be followed to test the inventory area.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/8/2006	Catalyst - Met with P. Swindell to discuss the handling c PGM.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/8/2006	Catalyst - Worked on the account reconciliations for the AR area for the period of 03/31/06	4.7	\$125	\$588	A2
Boston	Jason C.	JCB	Staff	6/9/2006	Catalyst - Meeting with M. May to discuss disposals of fixed assets	0.6	\$125	\$75	A2
Boston	Jason C.	JCB	Staff	6/9/2006	Return travel time from Tulsa, OK for Audit of Catalyst.	4.5	*\$63	\$284	A2
Boston	Jason C.	JCB	Staff	6/9/2006	Catalyst - Performing substantive tests of fixed assets for 2005 and 2006	4.9	\$125	\$613	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - preparation of inventory rollback procedures to S. Africa.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - review of Catalyst Q1 FAS 144 models.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - review of Catalyst Q1 FAS 142 model.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst carve-out update with C. Arkwright.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Catalyst - inventory accounting memo drafting.	2.2	\$425	\$935	A2
Kearns	Matthew R.	MRK	Senior	6/9/2006	Catalyst - Meeting with G. Scott regarding obtaining proper inventory reports for inventory testing	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	Senior	6/9/2006	Catalyst - Preparing inventory memo discussing E&Y procedures that are being performed	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/9/2006	Catalyst - discussing inventory valuation procedures with E&Y team.	1.4	\$225	\$315	A2
Saimoua	Omar Issam	OIS	Staff	6/9/2006	Catalyst - Met with G. Scott to discuss the inventory process for analytics	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/9/2006	Catalyst - obtained supporting documents for inventory process	4.3	\$125	\$538	A2
Anibal	Christina J.	CJA	Intern	6/11/2006	Travel time to Tulsa, OK for audit of Catalyst.	5.0	*\$50	\$250	A2
Boston	Jason C.	JCB	Staff	6/11/2006	Travel time to Tulsa, OK for Audit of Catalyst.	5.0	*\$63	\$315	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Meeting with M. May to discuss fixed asset cash acquisitions	0.5	\$100	\$50	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Reviewing Delphi Catalyst safety/security policy with Delphi Catalyst security.	1.3	\$100	\$130	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Vouching Delphi Catalyst fixed asset cash acquisitions	3.8	\$100	\$380	A2
Anibal	Christina J.	CJA	Intern	6/12/2006	Vouching Delphi Catalyst fixed asset cash acquisitions	4.5	\$100	\$450	A2
Boston	Jason C.	JCB	Staff	6/12/2006	Catalyst - Drafting an impairment analysis for fixed assets	2.3	\$125	\$288	A2
Boston	Jason C.	JCB	Staff	6/12/2006	Catalyst - Vouching Invoices from additions to fixed assets.	2.9	\$125	\$363	A2
Boston	Jason C.	JCB	Staff	6/12/2006	Catalyst - Performing substantive procedures on the Fixed Asset Account	5.7	\$125	\$713	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - informing C. Anibal the nature of their business and the purpose of the audit.	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - answering questions from E&Y staff regarding their procedures to be performed on inventory and fixed assets	0.6	\$225	\$135	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - reviewing internal email and schedule from Sr Manager including FAS 142, asset impairment and pre-petition liabilities	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - tying in test counts from the physical observe on 5/19 as part of the Catalyst Carve-out procedures	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - reviewing Catalyst Walkthroughs.	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	6/12/2006	Catalyst - Preparing the FSC walkthrough	2.1	\$225	\$473	A2
Pagac	Matthew M.	MMP	Manager	6/12/2006	Catalyst - send/receive Tulsa related emails.	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/12/2006	Travel time to/from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Discussed the cutoff with M. Kearns to perform work on Cutoff	1.1	\$125	\$138	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Prepared the Physical Inventory Cutoff spread sheet.	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Obtained supporting documents for the Physical Inventory Cutoff.	0.6	\$125	\$75	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Begin working on testing the cutoff	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2006	Catalyst - Obtained the book to perpetual reconciliation and performed testing to verify accuracy of calculation and reporting	4.8	\$125	\$600	A2
Anibal	Christina J.	CJA	Intern	6/13/2006	Catalyst - reviewing sales cut-off	3.2	\$100	\$320	A2
Anibal	Christina J.	CJA	Intern	6/13/2006	Catalyst - organization of electronic and hard copy workpapers	3.8	\$100	\$380	A2
Anibal	Christina J.	CJA	Intern	6/13/2006	Catalyst - fixed asset cash acquisitions vouching	4.2	\$100	\$420	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Drafting the asset impairment memo	0.1	\$125	\$13	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Meeting with M. May, to obtain fixed asset data	0.7	\$125	\$88	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Meeting with M. Dean, to discuss Impairment Analysis.	0.8	\$125	\$100	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Meeting with J. Vrska to obtain business plan and forecasted data.	1.0	\$125	\$125	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Documenting the audit of PPE	1.5	\$125	\$188	A2
Boston	Jason C.	JCB	Staff	6/13/2006	Catalyst - Compiling an impairment analysis for Tulsa.	7.9	\$125	\$988	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - discussion with E&Y staff regarding substantive inventory procedures needed to be performed	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Working on planning items within AWS (audit) file	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - meeting with M. Dean and J. Vrska to discuss pre-petition liabilities at Tulsa to gain an understanding of the audit procedures to perform	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Time incurred working on AR Confirmation memo	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - discussing with E&Y Catalyst engagement team current status of carve-out audit.	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Time incurred on planning items with M. Hatzfeld including reviewing international correspondence as well as going through AWS (audit file)	1.4	\$225	\$315	A2
Kearns	Matthew R.	MRK	Senior	6/13/2006	Catalyst - Time incurred working on physical inventory procedures including tag control and BTP	1.6	\$225	\$360	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Communication with international locations	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Review cash workpapers	0.7	\$375	\$263	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Status update of engagement	1.0	\$375	\$375	A2
Pagac	Matthew M.	MMP	Manager	6/13/2006	Catalyst - Preparation of budget to actual	1.2	\$375	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Discussed Inventory procedure with M. Hatzfeld.	1.8	\$125	\$225	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Prepared analytics spreadsheets for all inventory accounts.	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Discussed with client the process of completing the analytics for all inventory accounts.	1.1	\$125	\$138	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2006	Catalyst - Obtained reconciliations for all inventory accounts and performed testing on them	5.4	\$125	\$675	A2
Anibal	Christina J.	CJA	Intern	6/14/2006	Catalyst - discussing inventory worksteps	0.2	\$100	\$20	A2
Anibal	Christina J.	CJA	Intern	6/14/2006	Catalyst - spoke with J. Vrska regarding sales cut-off.	0.2	\$100	\$20	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anibal	Christina J.	CJA	Intern	6/14/2006	Catalyst - reviewing significant accounts receivable credit balances	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	6/14/2006	Catalyst - reviewing accounts receivable, sales cutoff	2.1	\$100	\$210	A2
Anibal	Christina J.	CJA	Intern	6/14/2006	Catalyst - documenting workpapers	2.9	\$100	\$290	A2
Anibal	Christina J.	CJA	Intern	6/14/2006	Reviewed Delphi Catalyst allied receivables	3.1	\$100	\$310	A2
Boston	Jason C.	JCB	Staff	6/14/2006	Catalyst - Finishing audit procedures of cash	1.1	\$125	\$138	A2
Boston	Jason C.	JCB	Staff	6/14/2006	Catalyst - Drafting Impairment Memo	1.5	\$125	\$188	A2
Boston	Jason C.	JCB	Staff	6/14/2006	Catalyst - Performing substantive procedures on the fixe asset account.	4.8	\$125	\$600	A2
Kearns	Matthew R.	MRK	Senior	6/14/2006	Catalyst - Preparing an internal to do list for review with E&Y mgmt	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	Senior	6/14/2006	Catalyst - answering questions from E&Y staff regarding audit program for Catalyst	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/14/2006	Catalyst - Time incurred working on physical inventory checklist	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/14/2006	Catalyst - discussing open items with E&Y management team.	0.8	\$225	\$180	A2
Pacella	Shannon M.	SMP	Manager	6/14/2006	Catalyst - Call with client to schedule timing for site visit.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	6/14/2006	Catalyst - Discussions with M. Dean on Catalyst related topics	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	6/14/2006	Travel time from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Pagac	Matthew M.	MMP	Manager	6/14/2006	Catalyst - Review Catalyst workpapers	4.8	\$375	\$1,800	A2
Saimoua	Omar Issam	OIS	Staff	6/14/2006	Catalyst - Obtained supporting documents for the AR validity test since no confirms were received yet	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	6/14/2006	Catalyst - Obtained reconciliations for the AR accounts and performed testing on them	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	Staff	6/14/2006	Catalyst - Searched for Credit balances in the AR Aging and obtained supporting documentation	4.3	\$125	\$538	A2
Smith	Christopher W.	CWS	Executive Director	6/14/2006	Catalyst initial tax process planning	0.2	\$475	\$95	A2
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Review Catalyst correspondence regarding the tax provision process.	0.3	\$225	\$68	A2
Anibal	Christina J.	CJA	Intern	6/15/2006	Catalyst - organization of electronic and hard copy workpapers	0.4	\$100	\$40	A2
Anibal	Christina J.	CJA	Intern	6/15/2006	Catalyst - discuss unusual inventory items with G. Scott	0.6	\$100	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anibal	Christina J.	CJA	Intern	6/15/2006	Catalyst - Documenting workpapers	1.6	\$100	\$160	A2
Anibal	Christina J.	CJA	Intern	6/15/2006	Catalyst - Reviewing inventory	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	6/15/2006	Catalyst - Vouching cash acquisitions	2.3	\$100	\$230	A2
Anibal	Christina J.	CJA	Intern	6/15/2006	Catalyst - Documenting workpapers	2.7	\$100	\$270	A2
Boston	Jason C.	JCB	Staff	6/15/2006	Catalyst - Meeting with M. Hatzfeld and K. Tremain concerning financial forecasts	1.0	\$125	\$125	A2
Boston	Jason C.	JCB	Staff	6/15/2006	Catalyst - Tying out forecasted data from Catalyst	3.3	\$125	\$413	A2
Boston	Jason C.	JCB	Staff	6/15/2006	Catalyst - Performing substantive audit procedures of the fixed asset account.	4.7	\$125	\$588	A2
Kearns	Matthew R.	MRK	Senior	6/15/2006	Catalyst - assisting staff with questions regarding inventory substantive testing	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	6/15/2006	Catalyst - Working on clearing E&C review notes regarding Financial Statement Close Walkthrough and Tooling Walkthrough	6.2	\$225	\$1,395	A2
Opaleski	Julie E.	JEO	TSRS	6/15/2006	Catalyst - prepared documentation to be used for Catalyst visit	1.2	\$100	\$120	A2
Saimoua	Omar Issam	OIS	Staff	6/15/2006	Catalyst - Prepared the analytics for the AR process and submitted it to the client for completion	2.7	\$125	\$338	A2
Saimoua	Omar Issam	OIS	Staff	6/15/2006	Catalyst - Discussed with client the process of developing the rollback for AR and Inventory.	1.2	\$125	\$150	A2
Saimoua	Omar Issam	OIS	Staff	6/15/2006	Catalyst - Reviewed the process of developing the rollback for AR and Inventory for accuracy.	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/15/2006	Catalyst - Prepared the Sales cut off spreadsheet for the AR process and obtained the supporting documentation for testing	3.6	\$125	\$450	A2
Anibal	Christina J.	CJA	Intern	6/16/2006	Catalyst - organization of electronic and hard copy workpapers	1.8	\$100	\$180	A2
Anibal	Christina J.	CJA	Intern	6/16/2006	Catalyst - reviewing accounts receivable credit balances	2.9	\$100	\$290	A2
Anibal	Christina J.	CJA	Intern	6/16/2006	Travel time from Tulsa, OK for Catalyst audit.	5.0	*\$50	\$250	A2
Boston	Jason C.	JCB	Staff	6/16/2006	Catalyst - Clearing Review notes of the Cash Account	1.2	\$125	\$150	A2
Boston	Jason C.	JCB	Staff	6/16/2006	Catalyst - Starting the audit of the Prepaid Accounts	4.8	\$125	\$600	A2
Boston	Jason C.	JCB	Staff	6/16/2006	Travel time from Tulsa upon performing Audit of Catalyst.	5.0	*\$63	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	6/16/2006	Catalyst - Discussion re: taxes for the carve-out	0.9	\$525	\$473	A2
Opaleski	Julie E.	JEO	TSRS	6/16/2006	Catalyst - Planning site visit to Catalyst	0.5	\$100	\$50	A2
Pacella	Shannon M.	SMP	Manager	6/16/2006	Catalyst - Discussion with client regarding expectations of site visit and travel plans.	0.7	\$300	\$210	A2
Saimoua	Omar Issam	OIS	Staff	6/16/2006	Catalyst - Worked on documenting supporting documents that were obtained from the client	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/16/2006	Catalyst - Worked with G. Scott - Accounting Clerk on setting up the inventory rollback testing documentation	3.6	\$125	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/16/2006	Travel time from Tulsa upon performing Audit of Catalyst.	4.5	*\$63	\$284	A2
Saimoua	Omar Issam	OIS	Staff	6/18/2006	Travel time to Tulsa, OK for Catalyst audit.	3.5	*\$63	\$221	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - RM Sales Cut-off testing	2.1	\$100	\$210	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - Sales Cut-off testing and documentation	2.9	\$100	\$290	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - Purchase Cut-off testing	3.6	\$100	\$360	A2
Anibal	Christina J.	CJA	Intern	6/19/2006	Catalyst - Travel time to Tulsa, OK for Catalyst audit.	4.0	*\$50	\$200	A2
Boston	Jason C.	JCB	Staff	6/19/2006	Catalyst - Vouching Fixed Asset invoices to appropriate projects	1.8	\$125	\$225	A2
Boston	Jason C.	JCB	Staff	6/19/2006	Travel time to Tulsa to perform Carve-Out Audit of Delphi Catalyst	4.5	*\$63	\$284	A2
Boston	Jason C.	JCB	Staff	6/19/2006	Catalyst - Documenting the FAS 142 and 144 analysis for goodwill and asset impairment	4.7	\$125	\$588	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2006	Travel time to Tulsa - Purpose of visit was to perform 12/31/05 Catalyst carve-out audit.	4.0	*\$213	\$852	A2
Kearns	Matthew R.	MRK	Senior	6/19/2006	Catalyst - answering E&Y staff questions regarding AR and inventory rollforward testing	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/19/2006	Catalyst - drafting legal letter	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	6/19/2006	Catalyst - reviewing/testing the physical book to physical updated that occurred related to the 5/19/06 physical	5.2	\$225	\$1,170	A2
Opaleski	Julie E.	JEO	TSRS	6/19/2006	Catalyst - Introduction meeting with Catalyst personnel	1.1	\$100	\$110	A2
Opaleski	Julie E.	JEO	TSRS	6/19/2006	Catalyst - Travel time to Tulsa, OK for Catalyst audit.	3.7	*\$50	\$185	A2
Opaleski	Julie E.	JEO	TSRS	6/19/2006	Catalyst - review materials given and become familiar with processes	4.2	\$100	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/19/2006	Provide guidance to team re: issues found during testing	0.6	\$300	\$180	A2
Saimoua	Omar Issam	OIS	Staff	6/19/2006	Catalyst - Met with G. Scott to discuss the plan to perform the material price test and obtain supporting documentation	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/19/2006	Catalyst - Performed some work on the Inventory Rollback testing.	4.2	\$125	\$525	A2
Saimoua	Omar Issam	OIS	Staff	6/19/2006	Catalyst - Generated an excel spreadsheet to perform the price testing of inventory - populated all the inventory details for sample selected.	5.7	\$125	\$713	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Catalyst - Status update and listing of open items.	0.7	\$200	\$140	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Catalyst - Kick-off meeting with R. Davis, L. Szabo, and D. Wilmott.	0.9	\$200	\$180	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Travel from to Tulsa, OK for Delphi Catalyst.	3.7	*\$100	\$370	A2
Stille	Mark Jacob	MJS	Staff	6/19/2006	Catalyst - Review of documentation provided by client contacts for Catalyst walkthroughs.	3.8	\$200	\$760	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - worked with C. Chooi to obtain AP Aging Reports	0.2	\$100	\$20	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Discussing purchases cut-off with J. Vrska	0.3	\$100	\$30	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - discussed Raw materials pricing with G. Scott	0.5	\$100	\$50	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - documenting workpapers	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Sales cut-off testing	1.8	\$100	\$180	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Purchase cut-off testing	3.6	\$100	\$360	A2
Anibal	Christina J.	CJA	Intern	6/20/2006	Catalyst - Testing raw materials pricing	3.9	\$100	\$390	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Meeting with J. Vrska to discuss the nature of the agreement between Delphi and its vendors for prepayment	0.4	\$125	\$50	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Performing a Depreciation Reasonableness test for Fixed Assets	3.2	\$125	\$400	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Comparing reconciliations and balances from previous year to current year for the prepaid expense accounts.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	6/20/2006	Catalyst - Performing an analysis of the Prepaid Expenses Account	4.6	\$125	\$575	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2006	Catalyst - PGM inventory observation.	2.2	\$425	\$935	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2006	Catalyst - Review of value-add inventory rollforward.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2006	Catalyst - review of trade AR reconciliations, agings and analyticals.	3.3	\$425	\$1,403	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - conference call with M. Dean and E. Foster to discuss obtaining Pension and OPEB valuations related to Catalyst.	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - meeting with J. Vrska to discuss Accrued Payroll as of 12.31.05.	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - assisting staff personnel with Inventory Substantive work including PGM testing and rollforward testing	1.7	\$225	\$383	A2
Kearns	Matthew R.	MRK	Senior	6/20/2006	Catalyst - Working on Pension and OPEB substantive testing as of 12.31.04 and 12.31.05	7.2	\$225	\$1,620	A2
Opaleski	Julie E.	JEO	TSRS	6/20/2006	Catalyst - Began documenting processes and walkthroughs in DITGC	2.7	\$100	\$270	A2
Opaleski	Julie E.	JEO	TSRS	6/20/2006	Catalyst - Conduct interviews and walkthroughs with Catalyst personnel	5.3	\$100	\$530	A2
Pacella	Shannon M.	SMP	Manager	6/20/2006	Provide guidance to team re: issues found during testing	0.4	\$300	\$120	A2
Pagac	Matthew M.	MMP	Manager	6/20/2006	Catalyst - Coordination of travel arrangements	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	6/20/2006	Travel time to/from Tulsa, OK for Catalyst audit.	6.3	*\$188	\$1,184	A2
Peterson	Christopher A.	CAP	Manager	6/20/2006	Catalyst - participated in conf. call with TSRS team to discuss program change objectives (w/ client)	1.1	\$300	\$330	A2
Saimoua	Omar Issam	OIS	Staff	6/20/2006	Catalyst - Met with P. Swindel, M. Dean, and M. Hatzfeld to discuss the PGM process and plan for testing.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	6/20/2006	Catalyst - Traced and tied the sales sample selected for the Inventory rollback to the supporting documents.	9.8	\$125	\$1,225	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Meet with D. Hammons to discuss ADP application.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Follow-up for ADP application.	0.9	\$200	\$180	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Status update with Shannon and open items listing for next day.	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Work on Program Change walkthrough.	0.9	\$200	\$180	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Discussion with D. Wilmot regarding Program Change walkthrough.	0.3	\$200	\$60	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Logical access walkthrough and meeting with L. Szabo.	1.4	\$200	\$280	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Follow-up and review of documentation related to program change walkthrough.	1.6	\$200	\$320	A2
Stille	Mark Jacob	MJS	Staff	6/20/2006	Catalyst - Follow-up and review of documentation of logical access walkthrough.	2.1	\$200	\$420	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - discussed purchase cut-off with J. Vrska	0.5	\$100	\$50	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - Discussed inventory rollback with the client	0.7	\$100	\$70	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - Purchase cutoff testing	2.3	\$100	\$230	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - workpaper documentation	3.5	\$100	\$350	A2
Anibal	Christina J.	CJA	Intern	6/21/2006	Catalyst - RM Price testing and documentation	3.9	\$100	\$390	A2
Boston	Jason C.	JCB	Staff	6/21/2006	Catalyst - Discussing the confirmation situation with M. Dean.	0.3	\$125	\$38	A2
Boston	Jason C.	JCB	Staff	6/21/2006	Catalyst - Clearing up Cash review notes for Catalyst Division.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	6/21/2006	Catalyst - Preparation of a PPE analysis comparing movement in the PPE account from previous year to current year	4.2	\$125	\$525	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - Review of AWS file.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - ASM preparation.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - UBT preparation.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2006	Catalyst - TSRS co-development of scope.	2.7	\$425	\$1,148	A2
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Catalyst - call with M. Fitzpatrick re: qualification	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Catalyst - discussion with Delphi re: qualification	0.4	\$525	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/21/2006	Catalyst - testing accrual schedules related to Catalyst as of 12.31.04 and 12.31.05 - schedules include pension/OPEB and supplemental savings plan	5.6	\$225	\$1,260	A2
Opaleski	Julie E.	JEO	TSRS	6/21/2006	Catalyst - Data center walkthrough.	0.4	\$100	\$40	A2
Opaleski	Julie E.	JEO	TSRS	6/21/2006	Catalyst - Meeting with client personnel regarding data center walkthrough,	0.3	\$100	\$30	A2
Opaleski	Julie E.	JEO	TSRS	6/21/2006	Catalyst - Obtain documentation from Catalyst personnel	1.3	\$100	\$130	A2
Opaleski	Julie E.	JEO	TSRS	6/21/2006	Catalyst - Document processes and walkthroughs in the DITGC	2.1	\$100	\$210	A2
Opaleski	Julie E.	JEO	TSRS	6/21/2006	Travel time from Tulsa, OK.	3.1	*\$50	\$155	A2
Pacella	Shannon M.	SMP	Manager	6/21/2006	Provide guidance to team re: issues found during testing	0.5	\$300	\$150	A2
Saimoua	Omar Issam	OIS	Staff	6/21/2006	Catalyst - Discussed with M. Hatzfeld the inventory status and discussed open items	2.1	\$125	\$263	A2
Saimoua	Omar Issam	OIS	Staff	6/21/2006	Catalyst - Worked with C. Anibal on the credit balance testing in AR	2.4	\$125	\$300	A2
Saimoua	Omar Issam	OIS	Staff	6/21/2006	Catalyst - Met with P. Swindell to discuss the PGM process and obtain support documents	2.5	\$125	\$313	A2
Saimoua	Omar Issam	OIS	Staff	6/21/2006	Catalyst - Worked on the PGM rollback of inventory	4.7	\$125	\$588	A2
Stille	Mark Jacob	MJS	Staff	6/21/2006	Catalyst - Discussion with S. Pacella to discuss open items.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	Staff	6/21/2006	Catalyst - Meeting to discuss operations (backups, job schedules) with Lori, Doug, and Ray.	1.1	\$200	\$220	A2
Stille	Mark Jacob	MJS	Staff	6/21/2006	Catalyst - Sweeper portal interface testing.	2.3	\$200	\$460	A2
Stille	Mark Jacob	MJS	Staff	6/21/2006	Travel time from Tulsa, OK.	3.1	*\$100	\$310	A2
Anibal	Christina J.	CJA	Intern	6/22/2006	Catalyst - workpaper documentation	1.3	\$100	\$130	A2
Anibal	Christina J.	CJA	Intern	6/22/2006	Catalyst - reviewed fixed asset depreciation	2.1	\$100	\$210	A2
Anibal	Christina J.	CJA	Intern	6/22/2006	Catalyst - Inventory Rollback testing	5.7	\$100	\$570	A2
Anibal	Christina J.	CJA	Intern	6/22/2006	Catalyst - travel time from Tulsa, OK	7.0	*\$50	\$350	A2
Boston	Jason C.	JCB	Staff	6/22/2006	Catalyst - Status update meeting with audit team to discuss the progression of the engagement	1.0	\$125	\$125	A2
Boston	Jason C.	JCB	Staff	6/22/2006	Catalyst - Calculating and analyzing depreciation expense from the Bassets (fixed asset system) detail	3.3	\$125	\$413	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/22/2006	Catalyst - Vouching prepaid vendor amounts comparing agreement, payment, and invoice	3.3	\$125	\$413	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - International correspondence with South Africa.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - International correspondence with Australia, Mexico, France, China.	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - GAAP reporting research related to qualified opinion (re: excluded FAS 109 analysis).	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2006	Catalyst - Review of draft 2005 financial statements.	4.1	\$425	\$1,743	A2
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Catalyst - correspondence with M. Hatzfeld and Company re: tax matters	0.9	\$525	\$473	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - completing a travel schedule for Catalyst audi team for the week of 6.26.06	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - auditing supplemental savings plan accrual for 12.31.05	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - meeting with D. Hammons to discuss the nature of the Delphi Tulsa Pension and OPEB plans	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - internal meeting discussing status of audit and gameplan to complete audit by July due date	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/22/2006	Catalyst - auditing accounts payable schedules prepared by client as well as pre-petition liabilities	6.3	\$225	\$1,418	A2
Opaleski	Julie E.	JEO	TSRS	6/22/2006	Catalyst - Work on DITGC for Catalyst - preparing documentation accordingly.	4.3	\$100	\$430	A2
Pagac	Matthew M.	MMP	Manager	6/22/2006	Catalyst - Review substantive workpapers for Catalyst	6.8	\$375	\$2,550	A2
Saimoua	Omar Issam	OIS	Staff	6/22/2006	Catalyst - Audit team meeting with M. Hatzfeld to discuss status in the overall status.	2.3	\$125	\$288	A2
Saimoua	Omar Issam	OIS	Staff	6/22/2006	Catalyst - Performed additional work on the PGM inventory rollback Testing	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	6/22/2006	Catalyst - Cleared up open items in the AR area	5.2	\$125	\$650	A2
Boston	Jason C.	JCB	Staff	6/23/2006	Catalyst - Organizing confirms that have been received	0.6	\$125	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	6/23/2006	Catalyst - Cleaning up the AWS engagement by deleting unassociated items and ensuring everything in the engagement is needed	2.1	\$125	\$263	A2
Boston	Jason C.	JCB	Staff	6/23/2006	Travel time from Tulsa after performing Carve Out Audit of Delphi Catalyst	4.0	*\$63	\$252	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Catalyst - review of value-add inventory reconciliations.	3.5	\$425	\$1,488	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	4.0	*\$213	\$852	A2
Kearns	Matthew R.	MRK	Senior	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	3.7	*\$188	\$696	A2
Kearns	Matthew R.	MRK	Senior	6/23/2006	Catalyst - Working on Accounts Payable substantive testing including Liabilities subject to compromise as of 12.31.05 and 3.31.06	6.1	\$225	\$1,373	A2
Opaleski	Julie E.	JEO	TSRS	6/23/2006	Catalyst - Work on Catalyst DITGC and corresponding documentation	7.0	\$100	\$700	A2
Pacella	Shannon M.	SMP	Manager	6/23/2006	Catalyst - conference call with France to discuss timing and scope for Catalyst work.	0.6	\$300	\$180	A2
Pagac	Matthew M.	MMP	Manager	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Pagac	Matthew M.	MMP	Manager	6/23/2006	Catalyst - Review of substantive workpapers for all 3 periods	5.2	\$375	\$1,950	A2
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Catalyst - Cleared open Items for the AR area for review by manager.	2.2	\$125	\$275	A2
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Catalyst - Performed Audit Related work to the Allowance for Doubtful accounts receivable area.	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Travel time from Tulsa, OK for Catalyst audit.	3.1	*\$63	\$195	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/24/2006	Catalyst - review of hardcopy workpapers (cash, AR, Prepaids, PP&E, Accounts payable).	6.1	\$425	\$2,593	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/25/2006	Catalyst - review of UBT, ICFC, PM/TE calc.	4.1	\$425	\$1,743	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - discussed pension participant information with Diane H.	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - testing inventory rollback	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - testing pension participant listing	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - vouching support for pre-petitioned liabilities	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - analyzing inventory rollback	3.4	\$100	\$340	A2
Anibal	Christina J.	CJA	Intern	6/26/2006	Catalyst - travel time to Tulsa, OK for Catalyst audit.	4.5	*\$50	\$225	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	6/26/2006	Catalyst - informing E&Y staff member how to perform participant data testing related to pension liability	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	6/26/2006	Catalyst - Time incurred working on setting up a TB analytic	3.7	\$225	\$833	A2
Kearns	Matthew R.	MRK	Senior	6/26/2006	Catalyst - auditing accruals at Catalyst including utilities accrual as well as accrued payable other	4.1	\$225	\$923	A2
Opaleski	Julie E.	JEO	TSRS	6/26/2006	Catalyst - Prepared documentation for the DITGC for Tulsa Catalyst	4.1	\$100	\$410	A2
Saimoua	Omar Issam	OIS	Staff	6/26/2006	Cleared up on any open items from the client relating to the AR rollforward.	3.3	\$125	\$413	A2
Saimoua	Omar Issam	OIS	Staff	6/26/2006	Obtained all AR analytic performed by the client and asessed their reasonableness.	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	Staff	6/26/2006	Catalyst - travel time to Tulsa, OK for Catalyst audit.	4.9	*\$63	\$309	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - Discussed purchase cut-off issues with J. Vrska	0.3	\$100	\$30	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - Discussed pre-petitioned liabilities with J. Vrska	0.6	\$100	\$60	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - discussed inventory rollback with P. Swindell	0.9	\$100	\$90	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - tied depreciation expense to bassets	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - inventory rollback testing	3.2	\$100	\$320	A2
Anibal	Christina J.	CJA	Intern	6/27/2006	Catalyst - documenting workpapers	4.8	\$100	\$480	A2
Henning	Jeffrey M.	JMH	Partner	6/27/2006	Catalyst - briefing on key issues relative to Catalyst audit.	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	6/27/2006	Catalyst - Review of draft opinion language.	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	6/27/2006	Catalyst - meeting with M. Dean to discuss status of audit	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	6/27/2006	Catalyst - auditing accounts payable reconciliation as of 12.31.05 and 3.31.06	3.6	\$225	\$810	A2
Kearns	Matthew R.	MRK	Senior	6/27/2006	Catalyst - auditing various accruals including accrued payable others, accrued Delphi A/P and pension and opeb accruals as of 12.31.05	6.7	\$225	\$1,508	A2
Opaleski	Julie E.	JEO	TSRS	6/27/2006	Catalyst - Worked on DITGC for Tulsa Catalyst - prepared documentation accordingly.	4.1	\$100	\$410	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/27/2006	Catalyst - Review walkthroughs and provide feedback to team.	1.2	\$300	\$360	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Obtained the variance recap calculation and assessed its reasonableness	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Completed the RAW material price test.	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Catalyst - Reviewed work performed by C. Anibal.	1.4	\$125	\$175	A2
Saimoua	Omar Issam	OIS	Staff	6/27/2006	Obtained the sales and purchase selection for the PGM rollforward and began performing tests accordingly.	4.9	\$125	\$613	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - inventory rollback testing	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - Raw materials price testing	2.4	\$100	\$240	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - payroll expense analysis	3.1	\$100	\$310	A2
Anibal	Christina J.	CJA	Intern	6/28/2006	Catalyst - documenting workpapers	4.3	\$100	\$430	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - review of inventory wps.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - liabilities subject to compromise review of wps.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - review of China, France, and Australia SRM's	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2006	Catalyst - review of Catalyst carve-out draft financial statements.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - meeting with J. Vrska to understand accrued payables schedule	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - auditing accounts payable as of 12.31.05 and 3.31.05	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - reviewing work performed by E&Y staff regarding payroll analytic and participant data testing	2.7	\$225	\$608	A2
Kearns	Matthew R.	MRK	Senior	6/28/2006	Catalyst - auditing pension and OPEB accruals including actuarial valuation	5.3	\$225	\$1,193	A2
Opaleski	Julie E.	JEO	TSRS	6/28/2006	Catalyst - Worked on DITGC for Tulsa Catalyst - prepared documentation accordingly.	2.4	\$100	\$240	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	Catalyst - Discussion of open items with M. Dean	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	Catalyst - Review accounts payable	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	Catalyst - Prepare search for unrecorded liabilities	1.8	\$375	\$675	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	6/28/2006	Travel time to Tulsa, OK for Catalyst audit.	4.6	*\$188	\$865	A2
Saimoua	Omar Issam	OIS	Staff	6/28/2006	Completed the PGM rollback testing for the sales and purchases selection	5.6	\$125	\$700	A2
Saimoua	Omar Issam	OIS	Staff	6/28/2006	Obtained the quarter end calculation of the PGM's on hand and assessed the reasonbleness of the documents obtained.	5.8	\$125	\$725	A2
Stille	Mark Jacob	MJS	Staff	6/28/2006	Catalyst - Review of DITGC.	0.4	\$200	\$80	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - discussed raw materials price testing with Patti	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - search for unrecorded liabilities	1.5	\$100	\$150	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - wrap-up and documentation	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - Raw Materials Price Testing	4.5	\$100	\$450	A2
Anibal	Christina J.	CJA	Intern	6/29/2006	Catalyst - travel time from Tulsa, OK for Catalyst audit.	5.5	*\$50	\$275	A2
Cook	Vaughn A.	VAC	Senior Manager	6/29/2006	Technical accounting assistance with regard to the analysis and conclusion of derivative accounting treatment for certain raw material purchase and sales contracts related to the Catalyst carve-out audit.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - review of AWS.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - Preparation for 6/30 status meeting.	2.3	\$425	\$978	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - Review of South Africa SRM, and overall analytics.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2006	Catalyst - preparation of ASM, SRM and OAR.	3.9	\$425	\$1,658	A2
Henning	Jeffrey M.	JMH	Partner	6/29/2006	Catalyst - review of ASM, conf. call with Catalyst team	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	6/29/2006	Catalyst - Working on creating an open items list for the client	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/29/2006	Travel time from Tulsa, OK for Catalyst audit.	4.1	*\$113	\$463	A2
Kearns	Matthew R.	MRK	Senior	6/29/2006	Catalyst - Working on PGAP procedures including journal entry testing	5.2	\$225	\$1,170	A2
Opaleski	Julie E.	JEO	TSRS	6/29/2006	Catalyst - Worked on editing descriptions for DITCG walkthrough and processes for Tulsa Catalyst.	2.1	\$100	\$210	A2
Pagac	Matthew M.	MMP	Manager	6/29/2006	Catalyst - status update with team	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	6/29/2006	Catalyst - workpaper review	4.6	\$375	\$1,725	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Met with J. Vrnka to discuss the unrecorded liability search.	2.1	\$125	\$263	A2
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Performed the intercompany receivable payable test.	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Discussed the various items regarding intercompany receivable payable test with J. Vrnka.	1.1	\$125	\$138	A2
Saimoua	Omar Issam	OIS	Staff	6/29/2006	Completed the testing performed on the PGM rollback.	5.2	\$125	\$650	A2
Stille	Mark Jacob	MJS	Staff	6/29/2006	Catalyst - Review of DITGC for Catalyst.	1.6	\$200	\$320	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/30/2006	Catalyst - review of PGAP, independence and participant data testing.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/30/2006	Catalyst - review of accounts receivable wps.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/30/2006	Catalyst - review of revenue/expense analyticals, equity, and inventory LCM analyses.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	6/30/2006	Catalyst - Working on creating an open items list for the client	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	6/30/2006	Travel time from Tulsa, OK for Catalyst audit.	4.1	*\$113	\$463	A2
Kearns	Matthew R.	MRK	Senior	6/30/2006	Catalyst - Working on PGAP procedures including journal entry testing	5.2	\$225	\$1,170	A2
Opaleski	Julie E.	JEO	TSRS	6/30/2006	Catalyst - Work on description for Catalyst interface.	2.3	\$100	\$230	A2
Pagac	Matthew M.	MMP	Manager	6/30/2006	Catalyst - update meeting with M. Dean	2.4	\$375	\$900	A2
Pagac	Matthew M.	MMP	Manager	6/30/2006	Catalyst - travel time from Tulsa, OK for Catalyst audit.	4.2	*\$188	\$790	A2
Pagac	Matthew M.	MMP	Manager	6/30/2006	Catalyst - workpaper review	4.6	\$375	\$1,725	A2
Saimoua	Omar Issam	OIS	Staff	6/30/2006	Performed search for unrecorded liability and obtained all necessary documents.	3.5	\$125	\$438	A2
Saimoua	Omar Issam	OIS	Staff	6/30/2006	Wrapped up all open items before leaving Tulsa, OK.	3.6	\$125	\$450	A2
Saimoua	Omar Issam	OIS	Staff	6/30/2006	Travel time from Tulsa, OK for Catalyst audit.	5.5	*\$63	\$347	A2
Stille	Mark Jacob	MJS	Staff	6/30/2006	Catalyst - Review of DITGC, summary memo for interface testing, and tech summ.	2.3	\$200	\$460	A2
A2 Catalyst Project Total:						<u>1,105.2</u>		<u>\$195,804</u>	
* Billed at 1/2 of hourly billing rate									

Corporate

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	5/30/2006	E&S - prep relative to conf. call regarding E&S ER&D issue	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	5/30/2006	E&S - conf call relative to E&S ER&D issue	0.7	\$525	\$368	A2
Marold	Erick W.	EWM	Senior	5/31/2006	E&S - Preparation of comments based on E&S memo regarding ER&D and EITF 99-5.	2.1	\$250	\$525	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	E&S - Meeting with R. Jobe, A. Krabill, and A. Brazier re: E&S ER&D issue	1.9	\$525	\$998	A2
Henning	Jeffrey M.	JMH	Partner	6/2/2006	E&S - review of ER&D memo	0.6	\$525	\$315	A2
Boehm	Michael J.	MJB	Manager	6/7/2006	E&S - Reviewed ER&D position paper prepared by E&S personnel and discussed with J. Henning	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	6/7/2006	Met with S. Herbst (PwC), A. Gneisen (PwC), and A. Kulikowski to discuss the validation testing programs for Revenue and Tax Cycles.	3.2	\$300	\$960	A2
Simpson	Jamie	JS	Senior Manager	6/7/2006	Meeting with A. Kulikowski to discuss validation programs.	3.8	\$425	\$1,615	A2
Boehm	Michael J.	MJB	Manager	6/8/2006	Met with S. Herbst (PwC), K. Schmitts, and A. Kulikowski to discuss Tax cycle validation testing.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	6/8/2006	Met with S. Herbst (PwC) and A. Kulikowski to discuss Financial Reporting cycle validation testing.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	6/8/2006	Met with A. Kulikowski, S. Herbst (PwC), and A. Gneising to discuss validation testing templates.	2.7	\$300	\$810	A2
Miller	Nicholas S.	NSM	Manager	6/8/2006	Preparation and communication to the client of an action plan for addressing the Packard inventory issue.	0.9	\$300	\$270	A2
Simpson	Jamie	JS	Senior Manager	6/8/2006	Meeting with A. Kulikowski to discuss validation programs (Financial reporting, tax)	2.1	\$425	\$893	A2
Simpson	Jamie	JS	Senior Manager	6/8/2006	Meeting with A. Kulikowski to discuss validation programs (PP&E, Inventory, Revenue).	2.7	\$425	\$1,148	A2
Boehm	Michael J.	MJB	Manager	6/9/2006	Met with A. Kulikowski and S. Herbst (PwC) to discuss the validation testing programs of the Treasury and Employee Cost cycles.	2.1	\$300	\$630	A2
Henning	Jeffrey M.	JMH	Partner	6/13/2006	Review of E&S ER&D memo	0.7	\$525	\$368	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/14/2006	E&S - Review of E&S Technical Accounting memo related to ER&D and related discussion with A. Krabill.	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	6/14/2006	Conf call with A. Brazier re: ER&D for E&S	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/14/2006	Update E&S team on Strategy for ER&D review	0.4	\$525	\$210	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Review of corporate wide 2005 SOPA adjustments.	4.1	\$425	\$1,743	A2
Boehm	Michael J.	MJB	Manager	6/22/2006	DPSS - Revision of DPSS Q1 Analytics to adjust for SOPA's	1.3	\$300	\$390	A2
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Prep for tooling conference call w/D. Bayles on material weakness remediation plans	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/22/2006	Participate in tooling conference call related to remediation plans for 2006	0.9	\$525	\$473	A2
Miller	Nicholas S.	NSM	Manager	6/22/2006	Conference call with D. Bayles, A. Brazier, J. Henning, J. Simpson and certain divisional personnel to discuss th tooling key control added requiring FD review.	1.6	\$300	\$480	A2
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review contracts and transactions related to 2nd quarter	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	6/22/2006	Participation in conf. call regarding control #14 (tooling - wording and implementation of control.	1.2	\$425	\$510	A2
Boehm	Michael J.	MJB	Manager	6/26/2006	DPSS Quarterly Review - Revision of Q1 analytics based on posting of Q4 2005 and Q1 2006 SOPA items.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	6/26/2006	E&S Quarterly Review - Revision of E&S analytics based on posting of Q4 2005 and Q1 2006 SOPA items by Corporate.	1.3	\$300	\$390	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	Review of AHG warranty matters related to Q1 and Q2	3.3	\$425	\$1,403	A2
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Rollforward of T&I Q1 analytics after all Q4 and Q1 adjustments had been recorded.	2.8	\$300	\$840	A2
Boehm	Michael J.	MJB	Manager	6/27/2006	E&S Quarterly Review - Follow-up with client regarding variance analytics that were revised based on SOPAs	0.8	\$300	\$240	A2
Pagac	Matthew M.	MMP	Manager	6/27/2006	E&C - Review Q1 2006 SOPA items	3.6	\$375	\$1,350	A2
Henning	Jeffrey M.	JMH	Partner	6/28/2006	T&I - Review of T&I FAS 112 memo	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/28/2006	Prepared a rollforward for consolidated Delphi based on original Q1 results vs. revised Q1 results.	1.7	\$250	\$425	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Discussion with A. Brazier regarding FAS 112 for T&I.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Review of T&I FAS 112 memo	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	T&I - Discussion with N. Miller on T&I Q1 SOPA documentation.	0.8	\$425	\$340	A2
Boehm	Michael J.	MJB	Manager	6/29/2006	E&S Quarterly Review - Revision to Q1 analytics based on updates received from E&S personnel regarding open items.	0.3	\$300	\$90	A2
Marold	Erick W.	EWM	Senior	6/29/2006	Saginaw - Updated income statement and balance sheet analytics based on revised results (Q1 SOPA items).	3.4	\$250	\$850	A2
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Q1/Q2 issues discussions with A. Brazier re: 112 matters, bankruptcy matters, other Q1/Q2 transactions	2.5	\$525	\$1,313	A2
Marold	Erick W.	EWM	Senior	6/30/2006	Saginaw - Reviewed Q1 SOPA's and agreed to journal entry.	2.1	\$250	\$525	A2
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	AHG - Documentation of AHG SOPA items	1.0	\$200	\$200	A2
Simpson	Jamie	JS	Senior Manager	6/30/2006	Discussion with A. Brazier on FAS 112 accounting memos for divisions.	1.2	\$425	\$510	A2
A2 Corporate Project Total:						<u>68.1</u>		<u>\$25,320</u>	
Financial Remediation									
Henning	Jeffrey M.	JMH	Partner	5/30/2006	Review of Delphi prepared monitoring controls analysis	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	5/30/2006	Conf. call with D. Bayles and Amy re: Remediation Checklist	1.9	\$525	\$998	A2
Sheckell	Steven F.	SFS	Partner	5/30/2006	Meeting with D. Bayles to discuss material weakness advisory	2.4	\$525	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Review of D. Bayles materials re: internal controls	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	5/31/2006	Conf call re: CAS deficiency	0.6	\$525	\$315	A2
Asher	Kevin F.	KFA	Partner	6/1/2006	Preparation related to meetings regarding the 2006 material weakness remediation plans.	4.2	\$700	\$2,940	A2
Asher	Kevin F.	KFA	Partner	6/1/2006	Meeting with B. Dellinger and D. Bayles to discuss material weakness remediation	1.3	\$700	\$910	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	6/1/2006	Attend group meeting to discuss material weakness remediation	2.6	\$700	\$1,820	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Prep for meeting with B. Dellinger et. al re: controls improvements	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Meeting with B. Dellinger et. al re: controls improvements	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	6/1/2006	Meeting with B. Dellinger and FD's re: monitoring controls	2.4	\$525	\$1,260	A2
Sheckell	Steven F.	SFS	Partner	6/1/2006	Meeting with B. Dellinger and D. Bayles to discuss material weakness remediation	1.3	\$525	\$683	A2
Sheckell	Steven F.	SFS	Partner	6/1/2006	Attend group meeting to discuss material weakness remediation	2.6	\$525	\$1,365	A2
Henning	Jeffrey M.	JMH	Partner	6/4/2006	Review Packard inventory materials	0.7	\$525	\$368	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2006	Inventory meeting between N. Hotchkin (FD), C. Zerull (AFD), ICC manager, cost accounting supervisor, N. Miller, J. Henning and M. Hatzfeld to understand compensating controls around inventory systems and begin co-developing subs	4.1	\$425	\$1,743	A2
Henning	Jeffrey M.	JMH	Partner	6/5/2006	Packard Inventory Issues resolution meeting with Packard team	3.8	\$525	\$1,995	A2
Henning	Jeffrey M.	JMH	Partner	6/5/2006	Debrief with D. Bayles regarding material weakness remediation.	1.3	\$525	\$683	A2
Miller	Nicholas S.	NSM	Manager	6/5/2006	Inventory meeting at Packard division to discuss physical inventory timing and determine inventory substantive audit procedures.	4.2	\$300	\$1,260	A2
Miller	Nicholas S.	NSM	Manager	6/5/2006	Travel time to/from Warren, OH for Packard inventory meeting..	6.5	*\$150	\$975	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Packard inventory issue summary review	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2006	Time related the development of monitoring controls materials with D. Bayles	6.5	\$525	\$3,413	A2
Asher	Kevin F.	KFA	Partner	6/8/2006	Review of new 2005 restatement matters and impact on material weakness conclusions	1.8	\$700	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	6/13/2006	Review David's email re: monitoring controls and thresholds	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	6/14/2006	Conf call with D. Bayles, Amy K, Jim, and David re: comments on mgt's monitoring controls.	1.5	\$525	\$788	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	6/14/2006	Review remediation plans for material weaknesses	1.2	\$525	\$630	A2
Sheckell	Steven F.	SFS	Partner	6/14/2006	Discuss remediation plans with D. Bayles, A. Kulikowski and J. Volek	1.8	\$525	\$945	A2
Miller	Nicholas S.	NSM	Manager	6/18/2006	Travel time to Warren, OH for special trip to work on inventory compensating controls.	3.2	*\$150	\$480	A2
Miller	Nicholas S.	NSM	Manager	6/19/2006	Preparation of procedures and files in order to complete compensating control walkthrough procedures for Packard inventory.	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	6/20/2006	FTT meeting to discuss rollout of key monitoring controls	1.5	\$525	\$788	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Meeting with C. LuKasko to walk through compensating controls for Packard inventory processing.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Meeting with F. DuPau to walk through compensating controls for Packard inventory processing.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Time spent documenting inventory control walkthrough procedures completed during the day at Packard division HQ.	3.7	\$300	\$1,110	A2
Miller	Nicholas S.	NSM	Manager	6/20/2006	Meeting with T. Cooney to discuss inventory compensating controls given the poor control environment over Packard inventory.	4.4	\$300	\$1,320	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Discuss remediation plan with J. Williams and D. Bayles	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Discuss Delphi monitoring controls with FTT at SOX meeting	1.6	\$525	\$840	A2
Miller	Nicholas S.	NSM	Manager	6/21/2006	Time spent documenting compensating inventory controls at Packard based on discussions with divisional personnel.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	6/21/2006	Travel time from Warren, OH for Packard review of inventory controls.	3.2	*\$150	\$480	A2
Miller	Nicholas S.	NSM	Manager	6/27/2006	Updated quarterly Packard fluctuation analysis, given late adjustments recorded for Q4 and Q1.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	6/27/2006	Packard - Discussion with S. Reinhart regarding new variances as a result of late SOPA items being recorded.	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Review of Packard inventory compensating controls	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/30/2006	Packard - Discussions with S. Reinhart regarding the divisions SOPA adjustments recorded in Q1.	1.3	\$300	\$390	A2
Miller	Nicholas S.	NSM	Manager	6/30/2006	Meeting with J. Henning to discuss the Packard inventory controls, and our procedures to address.	0.8	\$300	\$240	A2
A2 Financial Remediation Project Total:						89.9		\$38,103	
Furukawa									
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - discussed several audit questions with J. Senary.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - preparing the SRM and SAD for the JV audit.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - reviewing minutes for the JV audit.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - preparing PGAP for the JV audit.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	6/7/2006	Furukawa - reviewing the audit work performed by the staff.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	6/8/2006	Furukawa - Work on wrap-up items (SRM, SAD, RAS, PGAP) for the JV audit.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	6/8/2006	Furukawa - Communication with M. Hatzfeld as to the current status.	0.3	\$300	\$90	A2
Horner	Kevin John	KJH	Staff	6/16/2006	Furukawa - Cleared review notes for Furukawa audit and received cash confirm	0.8	\$125	\$100	A2
Miller	Nicholas S.	NSM	Manager	6/16/2006	Furukawa - Review of draft financial statements.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	6/16/2006	Furukawa - Communication of edits of draft financial statement to J. Senary.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	6/19/2006	Furukawa - Review of DFWS LLC draft statements provided by J. Senary.	0.4	\$300	\$120	A2
A2 Furukawa Project Total:						7.5		\$2,110	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	5/30/2006	Meet with audit Sr. Manager to discuss Q1 deficiency status and IT substantive procedures.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	6/5/2006	Prepare email to audit Sr. Manager regarding feedback requested on substantive audit procedure timeline.	0.2	\$300	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/7/2006	Conference call with Mexico to discuss issues with CAS testing/documentation (controls not tested completely and appropriately, documentation not provided timely, etc.)	0.9	\$300	\$270	A2
Ellis	Timothy A.	TAE	Senior	6/8/2006	Discussions with S.Pacella to determine possible substantive procedures to address Packard ineffective program change controls identified during walkthrough procedures.	1.8	\$275	\$495	A2
Pacella	Shannon M.	SMP	Manager	6/8/2006	Preparation of email to Packard team to discuss substantive procedures to be performed for Q1.	0.2	\$300	\$60	A2
Pacella	Shannon M.	SMP	Manager	6/8/2006	Responded via email to IT SOX PMO re: questions around Packard substantive testing procedures.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	6/14/2006	Preparation of email to IT SOX PMO to discuss testing status and substantive testing.	0.4	\$300	\$120	A2
Stille	Mark Jacob	MJS	Staff	6/15/2006	Time spent following up with global network contacts to obtain documentation that had been requested previously during walkthrough phase.	1.2	\$200	\$240	A2
Stille	Mark Jacob	MJS	Staff	6/16/2006	Time spent following up with GM contacts to obtain documentation that had been requested previously during walkthrough phase.	1.2	\$200	\$240	A2
Huffman	Derek T.	DTH	Senior	6/19/2006	Time spent following up with SAP VEGA team to obtain documentation to support our walkthrough procedures.	1.9	\$250	\$475	A2
Huffman	Derek T.	DTH	Senior	6/19/2006	Meeting to also help the SAP VEGA understand our requirements and assist them in providing the evidence from the system needed to support our conclusions.	1.3	\$250	\$325	A2
Huffman	Derek T.	DTH	Senior	6/19/2006	Call with M. Harris and Vega team to discuss remediation of SAP issues	0.4	\$250	\$100	A2
Martell	Michael A.	MAM	Executive Director	6/21/2006	Conference call with S. Pacella and A.Tanner to discuss CAS testing issues found in Mexico and identify action plan for E&Y Mexico to address issues with CAS testing.	0.9	\$475	\$428	A2
Pacella	Shannon M.	SMP	Manager	6/21/2006	Conversation with IT SOX PMO re: testing timing issue for France.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	6/21/2006	Conference call with S. Pacella and M. Martell to discuss CAS testing issues found in Mexico and to identify action plan for E&Y Mexico to address issues with CAS testing.	0.9	\$475	\$428	A2
Pacella	Shannon M.	SMP	Manager	6/22/2006	Discussion with B. Garvey re: CAS testing timeline for France and updates on issues with Mexico CAS documentation.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	6/22/2006	Conference call with Mexico team to discuss testing status and issues with getting client documentation	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	6/22/2006	Discussion with Packard team re: next steps for substantive procedures for Q1.	0.3	\$300	\$90	A2
Tanner	Andrew J.	AJT	Senior Manager	6/22/2006	Development of solution for Paris testing issue, and Mexico testing reliance issue (including CAS SD implications)	2.1	\$475	\$998	A2
Pacella	Shannon M.	SMP	Manager	6/23/2006	Conference call with IT SOX PMO and Internal Audit to discuss France and Mexico testing coordination/timing.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	6/26/2006	Discussed with Sr. Manager and Audit Partner issues with CAS Mexico testing and upcoming European meeting.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	6/26/2006	Preparation email to E&Y Legal to have them review EDS Disclosure agreement.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	6/26/2006	Review EDS Disclosure agreement.	0.4	\$300	\$120	A2
Tanner	Andrew J.	AJT	Senior Manager	6/26/2006	Meeting with S. Shekell to discuss Mexico testing status	0.8	\$475	\$380	A2
A2 IT Remediation Project Total:						20.0		\$6,358	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2006	Saginaw carve-out development of pre-lim audit scope.	2.2	\$425	\$935	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2006	Saginaw carve-out meeting preparation.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2006	Saginaw carve-out audit planning session at Saginaw HQ with KPMG	3.4	\$425	\$1,445	A2
Henning	Jeffrey M.	JMH	Partner	6/12/2006	Saginaw carve-out audit planning session at Saginaw HQ with KPMG	3.3	\$525	\$1,733	A2
Henning	Jeffrey M.	JMH	Partner	6/24/2006	Saginaw - Review and comment on Saginaw 112 memo	1.7	\$525	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 Saginaw Carve-Out Project Total:						13.0		\$6,025	
A2 Project Total:						1,392.0		\$326,389	
Tax - A3									
Blank	Jacob M.	JMB	Partner	6/6/2006	Attention to 382 implications of the Harbinger stock acquisition.	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	6/13/2006	Preparation of email to R. Ward in connection with the Harbinger SEC filing.	0.4	\$750	\$300	A3
Hart	Kevin M.	KMH	Staff	6/13/2006	Reviewed new Schedule 13G (Harbinger).	0.8	\$200	\$160	A3
Hart	Kevin M.	KMH	Staff	6/13/2006	Worked on 382 analysis for Harbinger.	0.2	\$200	\$40	A3
Hart	Kevin M.	KMH	Staff	6/13/2006	Updated prior 382 analysis.	0.6	\$200	\$120	A3
Ward	Richard D.	RDW	Executive Director	6/13/2006	Review new Schedule 13G (Harbinger).	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	6/13/2006	Discussion with K. Hart regarding new Schedule 13G (Harbinger).	0.3	\$660	\$198	A3
Berard	Peter	PB	Manager	6/16/2006	Discussion with D. Kelley regarding New York nonresident income tax withholding.	0.4	\$500	\$200	A3
Berard	Peter	PB	Manager	6/16/2006	Draft response to client regarding New York nonresident income tax withholding.	0.6	\$500	\$300	A3
Blank	Jacob M.	JMB	Partner	6/16/2006	Follow-up on status of 382 analysis with respect to Harbinger.	0.6	\$750	\$450	A3
Hart	Kevin M.	KMH	Staff	6/19/2006	Delphi - revisions to 382 analysis.	0.4	\$200	\$80	A3
Blank	Jacob M.	JMB	Partner	6/20/2006	Discussion with R. Ward regarding Harbinger 382.	0.4	\$750	\$300	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Delphi - Discussions with Diana concerning formatting of Calcs.	0.5	\$200	\$100	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Delphi -Discussions with R.Ward regarding Harbinger.	0.3	\$200	\$60	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Work relative to Harbinger 382 analysis.	0.6	\$200	\$120	A3
Hart	Kevin M.	KMH	Staff	6/20/2006	Delphi - Updated Summary page in Calcs.	0.3	\$200	\$60	A3
Parker	Diana R.	DRP	Client Serving Associate	6/20/2006	Work relative to Harbinger 382 analysis.	0.7	\$125	\$88	A3
Ward	Richard D.	RDW	Executive Director	6/20/2006	Work relative to Harbinger 382 analysis.	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Executive Director	6/21/2006	Work relative to Harbinger 382 analysis.	0.8	\$660	\$528	A3
Hart	Kevin M.	KMH	Staff	6/26/2006	Delphi - reviewed SEC filings.	0.9	\$200	\$180	A3
Hart	Kevin M.	KMH	Staff	6/26/2006	Delphi - Preparation of 382 report	2.4	\$200	\$480	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Parker	Diana R.	DRP	Client Serving Associate	6/26/2006	Data input relative to 382 analysis.	0.7	\$125	\$88	A3
Parker	Diana R.	DRP	Client Serving Associate	6/26/2006	Pulled SEC documentation and created Source List	1.1	\$125	\$138	A3
Ward	Richard D.	RDW	Executive Director	6/26/2006	Updates to 382 analysis	1.1	\$660	\$726	A3
Hart	Kevin M.	KMH	Staff	6/27/2006	Delphi - work on 382 analysis (standard long report) and calculations	1.8	\$200	\$360	A3
Hart	Kevin M.	KMH	Staff	6/27/2006	Delphi - wrote 382 rand white copy report.	2.2	\$200	\$440	A3
Ward	Richard D.	RDW	Executive Director	6/27/2006	Updates to 382 analysis	2.1	\$660	\$1,386	A3
Blank	Jacob M.	JMB	Partner	6/28/2006	Discussion with R. Ward regarding 382.	0.4	\$750	\$300	A3
Blank	Jacob M.	JMB	Partner	6/29/2006	Call with R. Ward and Sensenbrenner regarding 382.	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	6/29/2006	Discussion with J. Blank regarding 382.	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Executive Director	6/29/2006	Call with J. Blank and Sensenbrenner regarding 382.	0.9	\$660	\$594	A3
A3 Project Total:						25.0		\$10,213	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with W. Eguchi and team regarding names/addresses of the Fee Committee members.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with W. Eguchi regarding Delphi April Invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Review correspondence regarding Delphi Corporation/ Retained Professionals/ Budgets.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Correspondence with B. Hamblin regarding Delphi Apri Invoice coordination/finalization.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Foot April invoice for finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Preparation of billing summary for April invoice.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Updates to April invoice per S. Sheckell and J. Simpson, discuss accordingly.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Preparation of timekeeper summary for April invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	5/30/2006	Preparation of invoice package for all interested parties; send accordingly.	1.8	\$125	\$225	
Avila-Villegas	Vanessa	VAV	Senior	5/30/2006	Accumulation of information related to preparation of fee application.	0.5	\$275	\$138	
Horner	Kevin John	KJH	Staff	5/30/2006	Accumulation of information related to preparation of fee application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Review all FedEx Shipment notifications for delivery of April invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Correspondence with J. Hasse regarding November Delphi Retention Affidavit.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Review Delphi May T&E per email from V. Singleton.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/31/2006	Review all affidavits regarding Delphi.	0.8	\$125	\$100	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/31/2006	Accumulation of information related to preparation of fee application.	1.2	\$425	\$510	
Marold	Erick W.	EWM	Senior	5/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Boston	Jason C.	JCB	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Horner	Kevin John	KJH	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Kearns	Matthew R.	MRK	Senior	6/2/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rothmund	Mario Valentin	MVR	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$200	\$220	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Sheckell	Steven F.	SFS	Partner	6/2/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Stille	Mark Jacob	MJS	Staff	6/2/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Aquino	Heather	HRA	Client Serving Associate	6/5/2006	Format Delphi May T&E for May invoice received from V. Singleton.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Update Master Code Combo log in Master Tables for May invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Preparation of May access database for invoice preparation.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Update Master Employees log in Master Tables for May invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	6/8/2006	Work on formatting May invoice detail.	1.8	\$125	\$225	
Sheckell	Steven F.	SFS	Partner	6/8/2006	Review requirements for conflicts check	0.4	\$525	\$210	
Sheckell	Steven F.	SFS	Partner	6/8/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	6/8/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	6/8/2006	Discussion with H. Aquino regarding fee accumulation.	0.5	\$425	\$213	
Aquino	Heather	HRA	Client Serving Associate	6/9/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Boehm	Michael J.	MJB	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Boston	Jason C.	JCB	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$425	\$340	
Kearns	Matthew R.	MRK	Senior	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$225	\$180	
Miller	Nicholas S.	NSM	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	6/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Rothmund	Mario Valentin	MVR	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	0.8	\$200	\$160	
Saimoua	Omar Issam	OIS	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Stille	Mark Jacob	MJS	Staff	6/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with K. Horner regarding Delphi May Time Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Correspondence with B. Hamblin regarding anticipated June collections.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/12/2006	Work on May invoice.	1.9	\$125	\$238	
Pagac	Matthew M.	MMP	Manager	6/12/2006	Accumulation of information related to preparation of fee application.	1.2	\$375	\$450	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with K. Horner regarding Delphi May Time Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with M. Hatzfeld regarding Delphi May Invoice Inquiry (expenses).	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with M. Pagac regarding Delphi May Expense Inquiry (expenses).	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with J. Boston regarding Delphi May Invoice Inquiry (expenses).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with M. Kearns regarding Delphi May Invoice Inquiry (expenses).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Correspondence with O. Saimoua regarding Delphi May Expense Inquiries (expenses).	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/13/2006	Work on May invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	6/14/2006	Review Delphi May T&E Detail - Revised for adjustments to May invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with J. Boston regarding Delphi May T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with L. DeMers regarding Delphi May T&E	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with T. Ellis regarding Delphi May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with C. Peterson regarding Delphi May T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with M. Hatzfeld regarding Delphi May Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with M. Kearns regarding Delphi T & E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with R. Vang regarding Delphi May Time Description.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with S. Pacella regarding Mike Martell Delphi May T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Correspondence with V. Avila regarding Delphi T & E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/15/2006	Work on Delphi May invoice.	4.9	\$125	\$613	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Accumulation of information related to preparation of fee application.	0.3	\$425	\$128	
Simpson	Jamie	JS	Senior Manager	6/15/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Aliff	Elbert J.	EJA	Intern	6/16/2006	Accumulation of information related to preparation of fee application.	0.9	\$100	\$90	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anibal	Christina J.	CJA	Intern	6/16/2006	Accumulation of information related to preparation of fee application.	1.1	\$100	\$110	
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with M. Boehm regarding May Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Correspondence with M. Boehm and K. Horner regarding conflicts check project.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	6/16/2006	Work on May invoice; forward to J. Simpson for her review.	2.2	\$125	\$275	
Avila-Villegas	Vanessa	VAV	Senior	6/16/2006	Accumulation of information related to preparation of fee application.	0.3	\$275	\$83	
Boehm	Michael J.	MJB	Manager	6/16/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Boston	Jason C.	JCB	Staff	6/16/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/16/2006	Accumulation of information related to preparation of fee application.	0.8	\$425	\$340	
Horner	Kevin John	KJH	Staff	6/16/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Miller	Nicholas S.	NSM	Manager	6/16/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Opaleski	Julie E.	JEO	TSRS	6/16/2006	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Pacella	Shannon M.	SMP	Manager	6/16/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	6/16/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Saimoua	Omar Issam	OIS	Staff	6/16/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Sheckell	Steven F.	SFS	Partner	6/16/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Stille	Mark Jacob	MJS	Staff	6/16/2006	Accumulation of information related to preparation of fee application.	0.8	\$200	\$160	
Aliff	Elbert J.	EJA	Intern	6/19/2006	Performing connections check review for bankruptcy court	8.0	\$100	\$800	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with C. Larson and S. Sheckell regarding engagement code for Delphi Attrition Agreement work.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Correspondence with B. Hamblin regarding Delphi Economics.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	6/19/2006	Discussion with E. Aliff to get him started on connections check project per Bankruptcy Court.	1.1	\$125	\$138	
Simpson	Jamie	JS	Senior Manager	6/19/2006	Review of Exhibit E detail for May invoice.	1.2	\$425	\$510	
Simpson	Jamie	JS	Senior Manager	6/19/2006	Review of Exhibit D for May invoice detail .	2.3	\$425	\$978	
Aliff	Elbert J.	EJA	Intern	6/20/2006	Performing connections check review for bankruptcy court	6.2	\$100	\$620	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with J. Simpson regarding Delphi Final Invoices - January-March, April.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Correspondence with M. Hatzfeld and M. Pagac regarding Delphi Time Reporting - Bankruptcy Code.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with L. DeMers regarding May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with M. Boehm regarding May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with S. Pacella regarding May Time Descriptions for M. Martell.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Follow-up with T. Ellis regarding May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Update May invoice for M. Boehm's May Time Descriptions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Review and respond to J. Simpson regarding May Invoice Time and Expense Detail inquiries upon her review.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Revise May Invoice Time and Expense Detail per J. Simpson.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/20/2006	Update May invoice for L. Demer's May Time Descriptions.	0.2	\$125	\$25	
Aliff	Elbert J.	EJA	Intern	6/21/2006	Performing connections check review for bankruptcy court	5.5	\$100	\$550	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with E. Marold regarding Delphi May Time Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with B. Hamblin regarding Global Settlements Invoice - Aaron Krabill.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with J. Simpson, S. Pacella and A. Tanner regarding Delphi May IT Remediation Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Update discussion with E. Aliff regarding connections check project.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Additional correspondence with B. Hamblin regarding Delphi Economics.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with J. Simpson regarding May Invoice Time and Expense Detail.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Preparation of file with Delphi January - April Tax Time on invoice per J. Simpson.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	6/21/2006	Correspondence with J. Simpson and C. Tosto regarding May Invoice Time Inquiry - Steven Gardon.	0.3	\$125	\$38	
Simpson	Jamie	JS	Senior Manager	6/21/2006	Preparation of email to tax team regarding summarization of out-of scope items for May invoice.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	6/21/2006	Review of Exhibit D for the month of May- acctg assistance detail.	1.6	\$425	\$680	
Aliff	Elbert J.	EJA	Intern	6/22/2006	Performing connections check review for bankruptcy court	6.7	\$100	\$670	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with B. Hamblin regarding status of Delphi payment of January-March and April invoices.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with E. Aliff regarding conflicts check questions and status.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/22/2006	Correspondence with W. Eguchi and S. Sheckell regarding Delphi/Ernst & Young/April Fee Statement.	0.3	\$125	\$38	
Sheckell	Steven F.	SFS	Partner	6/22/2006	Review monthly invoice for submission to court	3.5	\$525	\$1,838	
Simpson	Jamie	JS	Senior Manager	6/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	6/22/2006	Discussion with s. Sheckell regarding May invoice.	0.6	\$425	\$255	
Aliff	Elbert J.	EJA	Intern	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Aliff	Elbert J.	EJA	Intern	6/23/2006	Performing connections check review for bankruptcy court	1.5	\$100	\$150	
Anibal	Christina J.	CJA	Intern	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with M. Hatzfeld regarding time descriptions for May and June.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with T. Ellis regarding Delphi May Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with V. Singleton regarding May T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Correspondence with B. Hamblin and S. Sheckell regarding Delphi payment of January-March and April invoices received - overpayment.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Discussion with J. Simpson regarding May invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/23/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	6/23/2006	Revisions to May invoice per J. Simpson and S. Sheckell.	1.1	\$125	\$138	
Boehm	Michael J.	MJB	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Boston	Jason C.	JCB	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Horner	Kevin John	KJH	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	6/23/2006	Accumulation of information related to preparation of fee application.	1.2	\$225	\$270	
Marold	Erick W.	EWM	Senior	6/23/2006	Accumulation of information for preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Opaleski	Julie E.	JEO	TSRS	6/23/2006	Accumulation of information related to preparation of fee application.	1.2	\$100	\$120	
Pacella	Shannon M.	SMP	Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Peterson	Christopher A.	CAP	Manager	6/23/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Ranney	Amber C.	ACR	Senior	6/23/2006	Accumulating information related to preparation of fee application	0.7	\$225	\$158	
Saimoua	Omar Issam	OIS	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Sheckell	Steven F.	SFS	Partner	6/23/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	6/23/2006	Review of tax time charged to audit code for out of scop billings.	0.8	\$425	\$340	
Smith	Christopher W.	CWS	Executive Director	6/23/2006	Preparation of May tax out of scope analysis for J. Simpson	0.4	\$475	\$190	
Stille	Mark Jacob	MJS	Staff	6/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aliff	Elbert J.	EJA	Intern	6/26/2006	Performing connections check review for bankruptcy court	3.7	\$100	\$370	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with B. Hamblin and team regarding New Charge Code for Delphi - Saginaw Carve-Out.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with W. Eguchi regarding Delphi Connections Check.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with S. Sheckell and B. Hamblin regarding overpayment of May invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Correspondence with J. Simpson regarding Tax - out of scope time for May invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/26/2006	Add Tax - out of scope time to May invoice per J. Simpson.	0.8	\$125	\$100	
Sheckell	Steven F.	SFS	Partner	6/26/2006	Review monthly invoice for submission to court	3.6	\$525	\$1,890	
Aliff	Elbert J.	EJA	Intern	6/27/2006	Performing connections check review for bankruptcy court	5.8	\$100	\$580	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with W. Eguchi regarding May invoice revisions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with M. Pagac regarding Delphi May Expense Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with S. Sheckell regarding overpayment of May invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Revise May invoice per W. Eguchi's comments.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Correspondence with S. Sheckell and K. Asher regarding May invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Preparation of billing summary for May invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Foot May invoice for final invoice amount.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	6/27/2006	Preparation of timekeeper summary for May invoice.	0.9	\$125	\$113	
Asher	Kevin F.	KFA	Partner	6/27/2006	Review of May Invoice for submission to court	1.5	\$700	\$1,050	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aliff	Elbert J.	EJA	Intern	6/28/2006	Performing connections check review for bankruptcy court	1.9	\$100	\$190	
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Correspondence with E. Aliff regarding Delphi Conflicts Check.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	6/28/2006	Work on finalizing May invoice.	2.1	\$125	\$263	
Aliff	Elbert J.	EJA	Intern	6/29/2006	Performing connections check review for bankruptcy court	1.2	\$100	\$120	
Horner	Kevin John	KJH	Staff	6/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pagac	Matthew M.	MMP	Manager	6/29/2006	Accumulation of information related to preparation of fee application.	2.2	\$375	\$825	
Sheckell	Steven F.	SFS	Partner	6/29/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aliff	Elbert J.	EJA	Intern	6/30/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Aliff	Elbert J.	EJA	Intern	6/30/2006	Performing connections check review for bankruptcy court	3.7	\$100	\$370	
Anibal	Christina J.	CJA	Intern	6/30/2006	Accumulation of information related to preparation of fee application.	1.1	\$100	\$110	
Avila-Villegas	Vanessa	VAV	Senior	6/30/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Boehm	Michael J.	MJB	Manager	6/30/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Accumulation of information related to preparation of fee application.	0.7	\$525	\$368	
Marold	Erick W.	EWM	Senior	6/30/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	6/30/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Opaleski	Julie E.	JEO	TSRS	6/30/2006	Accumulation of information related to preparation of fee application.	1.3	\$100	\$130	
Pacella	Shannon M.	SMP	Manager	6/30/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	6/30/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	6/30/2006	Accumulating information related to preparation of fee application	0.7	\$225	\$158	
Rothmund	Mario Valentin	MVR	Staff	6/30/2006	Accumulation of information related to preparation of fee application.	1.1	\$200	\$220	
Simpson	Jamie	JS	Senior Manager	6/30/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Stille	Mark Jacob	MJS	Staff	6/30/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Fee Application Preparation Total:						<u>171.0</u>		<u>\$33,858</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period July 1, 2006 through July 28, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Aliff	Elbert J.	EJA	Intern	7/1/2006	Travel time to/from physical inventory count at Delphi plant in Sandusky, OH	3.9			A1
Aliff	Elbert J.	EJA	Intern	7/1/2006	Performing physical inventory observation at Delphi plant in Sandusky, OH	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	7/2/2006	Travel time from Reynosa, Mexico after E&S Inventory Observation on 6/24/06	6.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2006	Corp - Planning for upcoming European Planning meeting	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2006	Corp - Response on Q1 International Reporting	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2006	DPSS - Call with M. Boehm to discuss accounting for price changes.	4.0			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with J. Simpson regarding Delphi UK grant claim.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Follow-up to M. Sakowski regarding E&Y Move.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with M. Boehm regarding Delphi Inventory - Los Indios emails received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with L. Abraham regarding Delphi Security Badge/Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with S. Pacella regarding IT Status Meeting.	0.2			A1
Boston	Jason C.	JCB	Staff	7/5/2006	Performing Physical Inventory Observation for Flint Eas Site for Delphi E&C.	8.0			A1
Gaines	Karen D.	KDG	Staff	7/5/2006	Preparation of the documentation (checklist, memo, etc.) for the Delphi Inventory Observation at the Moraine, OH location.	4.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/5/2006	Preparation of e-mail to B. Luethge re: 7/11 tax meeting reminder and meeting details	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/5/2006	Preparation of e-mail to D. Olbrecht re: tax meeting reminder 7/11 and meeting details	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/5/2006	Preparation of e-mail to M. Lewis re: tax meeting reminder 7/11 and meeting details	0.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/5/2006	Corp - Planning for upcoming European Planning meeting	2.2			A1
Lameier	Kristin D.	KDL	Staff	7/5/2006	Documenting the inventory performed at the Delphi Plant in Dayton, OH.	8.0			A1
Miller	Nicholas S.	NSM	Manager	7/5/2006	Reviewing FAS 133 FRD to understand accounting requirements applicable to Delphi.	1.9			A1
Miller	Nicholas S.	NSM	Manager	7/5/2006	Reviewing the articles of corporation and preparing then for the perm file.	1.0			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Preparation of email to B. Garvey to discuss final scope of SAP work performed.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Prepared International testing instructions for E&Y Paris team.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Preparation of email to E&Y Brazil team to discuss Q1 testing procedures and how this will impact testing procedures.	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Call with IT SOX PMO to discuss agenda topics for meeting with IT SOX Director.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Conference call with M. Martell and A. Tanner to discuss agenda topics for meeting with J. Piazza and B. Thelen.	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/5/2006	E&C - Travel time to the Sandusky, OH inventory location.	4.5			A1
Rothmund	Mario Valentin	MVR	Staff	7/5/2006	E&C - Performing Inventory Observation at Sandusky, OH location.	5.8			A1
Smith	Christopher W.	CWS	Executive Director	7/5/2006	ETR review discussion w/ B. Van Leeuwen	0.4			A1
Stille	Mark Jacob	MJS	Staff	7/5/2006	Emergency/Urgent Change meeting with D. Casacchia and B. Hegelund.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/6/2006	Corp - Planning for upcoming European Planning meeting	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/6/2006	Corp - Response on Q1 International Reporting	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	7/6/2006	DPSS - Documented feedback for Corporate Audit based on review of Delphi A and DPSS journal entry testing.	1.4			A1
Marold	Erick W.	EWM	Senior	7/6/2006	DPSS - Review of Corporate Audit Services journal entry testing for DPSS.	2.1			A1
Marold	Erick W.	EWM	Senior	7/6/2006	DPSS - Review of corporate audit's journal entry testing for Delphi A.	2.8			A1
Marold	Erick W.	EWM	Senior	7/6/2006	Searched SEC filings for Exhibit I as referenced in the Employee Matters Agreement between Delphi Corporation and GM.	1.7			A1
Opaleski	Julie E.	JEO	Intern	7/6/2006	Organized international controls documents	3.4			A1
Pacella	Shannon M.	SMP	Manager	7/6/2006	Preparation of email sent to E&Y Brazil team confirming proposed August testing timeline.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/6/2006	Preparation of email sent to E&Y Mexico team asking for detail on additional hours incurred for testing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/6/2006	Call with Sr. Manager to discuss outcome of meeting with IT SOX Director and Internal Audit Director.	0.8			A1
Peterson	Christopher A.	CAP	Manager	7/6/2006	Assemble and review int'l workpapers received to date.	0.9			A1
Peterson	Christopher A.	CAP	Manager	7/6/2006	Global Network AWS Review	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/6/2006	E&C - Prepared Inventory report summary for Saginaw	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/6/2006	E&C - Cleared Open Items on Tooling Walkthrough	4.6			A1
Sheckell	Steven F.	SFS	Partner	7/6/2006	Attend IT status update meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/6/2006	International accounting issue resolution	0.9			A1
Stieritz	Jeffrey R.	JRS	Staff	7/6/2006	Performed inventory observation for Delphi at the Kettering Plant.	8.0			A1
Stille	Mark Jacob	MJS	Staff	7/6/2006	Additional documentation of global network emergency/urgent change process.	0.7			A1
Theodore	Michele A.	MAT	Senior	7/6/2006	SAS Review - Confirmation memorandum per L. Banker	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Correspondence with A. Krabill regarding Poland SRM; forward accordingly.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Correspondence with M. Boehm regarding inventory workpapers received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Preparation of email to K. Gerber regarding Delphi Security Badge/Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Work on Team Server/Network connection outage with M. Boehm and G. Curry.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/7/2006	DPSS Quarterly Review - call with T. Clark and A. Krabill regarding revenue recognition policies	0.8			A1
Boehm	Michael J.	MJB	Manager	7/7/2006	DPSS Quarterly Review - Review of settlement agreement and related accounting memo regarding Flextronics quality issues.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/7/2006	Quarterly Review - Review of significant agreements related to executive compensation, sale of battery business to JCI, stock options, etc.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Status update with M. Pagac re: Key 1qtr issues for E&C division.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	Corp - Planning for upcoming European Planning meeting	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	Corp - Response on Q1 International Reporting	0.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	Corp - Review of AWS file for upcoming European Planning meeting	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	DPSS - Call with M. Boehm to discuss accounting for price changes.	0.4			A1
Opaleski	Julie E.	JEO	Intern	7/7/2006	Reviewed ETBR documentation from management.	3.9			A1
Opaleski	Julie E.	JEO	Intern	7/7/2006	Prepared a list of review concerns regarding ETBR documentation.	2.2			A1
Pacella	Shannon M.	SMP	Manager	7/7/2006	Preparation of email to E&Y France team for work to be performed at CSC to discuss testing procedures to be performed.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/7/2006	Call with E&Y Paris to discuss testing procedures to be performed for SAP.	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	7/7/2006	E&C - Preparation of inventory observation workpapers for Sandusky, OH.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	7/7/2006	E&C - Cleared Open Items on Tooling Walkthrough and SOPA's	3.3			A1
Stille	Mark Jacob	MJS	Staff	7/7/2006	Preparation and gathering training materials for intern starting 7/10/06.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/9/2006	Prepare meeting materials for TSRS status meeting with core team.	3.5			A1
Abraham	Lisa M.	LMA	Intern	7/10/2006	Testing kickoff meeting with the Vega Competency Center	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/10/2006	Select Sample for Program Change User Access Testing for SAP: PN1, PN2, PHR	0.8			A1
Abraham	Lisa M.	LMA	Intern	7/10/2006	Formatting and updating SAP Basis Workprogram	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Run hours incurred through GFIS for budget to actual analysis, GFIS not updated.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Review and forward correspondence from Luxembourg regarding inquiry.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Correspondence with K. Gerber regarding Delphi Security Badge/Network Access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Correspondence with T. Van Goethem regarding Serial Numbers for engagement team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Preparation of email to J. Hasse regarding E&Y Network Access for multiple individuals.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Interim - Coordination of DPSS physical inventory observation at Plainfield Warehouse with N. Cebulko.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Quarterly Review - Worked on staffing model and identification of a senior for DPSS division.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	Quarterly Review - Review of long-term incentive agreements as part of significant agreement review.	1.5			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	Planning - Consolidated: Review of control testing programs with engagement seniors	1.4			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	Corporate Walkthroughs: Review of Financial Statement Close process documentation	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	7/10/2006	Status update conference call re TSRS coordination and IT audit issues noted to date	1.6			A1
Henning	Jeffrey M.	JMH	Partner	7/10/2006	Conference call re: TSRS status	1.4			A1
Huffman	Derek T.	DTH	Senior	7/10/2006	Review of SAP testing templates and data requirements	0.6			A1
Huffman	Derek T.	DTH	Senior	7/10/2006	SAP testing kick-off meeting with L. Abraham, M. Stillé, D. Steis, R. Hale and D. Nguyen	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Call with S. Sheckell to discuss issues to be addressed this week	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Additional call with S. Sheckell to discuss issues to be addressed this week	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Discussions with M. Boehm and N. Miller to get an updated status of our corporate Q1 work.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Finalization of the agenda for the European Planning meeting in Prague	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Review of initial audit procedures in AWS	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Review of the SAS 65 approach used for testing of controls.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Discussion with another office regarding staffing	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	DPSS - Final review and sign-off of certain Q1 papers.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	DPSS - Review of Q2 warranty settlement memo and discussion with C. Anderson	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	E&S - Discussion with M. Boehm and call with division to discuss Q1 and interim timing	0.3			A1
Marold	Erick W.	EWM	Senior	7/10/2006	Detail reviewed additional documentation added by K. Horner to the fixed asset workpapers.	2.6			A1
Marold	Erick W.	EWM	Senior	7/10/2006	Prepared Q2 client assistance request for clients.	2.9			A1
Marold	Erick W.	EWM	Senior	7/10/2006	Prepared a summary of wire room journal entries recorded as part of a CJV during Q1 2006.	3.5			A1
Martell	Michael A.	MAM	Principle	7/10/2006	Internal TSRS/core status meeting	1.6			A1
Martell	Michael A.	MAM	Principle	7/10/2006	TSRS/client update status meeting	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/10/2006	Review of the FAS 133 derivative walkthrough.	2.2			A1
Miller	Nicholas S.	NSM	Manager	7/10/2006	Preparation of memo to discuss the company's hedging process.	3.1			A1
Miller	Nicholas S.	NSM	Manager	7/10/2006	Meeting with D. Mc Collom to discuss the status of their journal entry procedures.	2.1			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Attend weekly IT Executive Status Meeting.	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Discuss testing issues with IA for Coda and Primo applications.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Discuss Internal Audit testing issues with Partner.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Print/assemble meeting materials for TSRS Status Meeting with Core.	1.2			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Attend monthly TSRS status meeting with Core.	1.5			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Attend weekly IT SOX PMO status meeting.	1.5			A1
Rasmussen	Kyle M.	KMR	Intern	7/10/2006	Review Delphi training packet and 10K from previous year in order to get more background information on the company.	4.2			A1
Simpson	Jamie	JS	Senior Manager	7/10/2006	General review of Corp. fixed asset and lease walkthroughs.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/10/2006	Review of Delphi international audit instructions.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/10/2006	TSRS status meeting to discuss timing, scope, budget to actual.	1.4			A1
Stille	Mark Jacob	MJS	Staff	7/10/2006	Review of SAP walkthrough	0.5			A1
Stille	Mark Jacob	MJS	Staff	7/10/2006	Kick-off meeting for SAP testing with Delphi contacts.	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	Preparation of agenda and materials for IT executive update meeting with J. Piazza	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	Preparation for TSRS update meeting with core team - review and update of materials	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	IT executive update meeting with J. Piazza, M. Harris, B. Garvey, PWC, and M. Martell to discuss newly scoped IT sites and international testing timing	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	Meeting with J. Henning, J. Simpson, K. Cash, M. Martell, and S. Pacella to discuss IT progress and open items	1.6			A1

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Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Review correspondence on Delphi UK grant claim per J Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Print, log and file newly issued IA reports received by T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with J. Simpson regarding Luxembourg inquiry.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with E. Marold regarding Delphi Inventory - Los Indios First 5 shippers and receivers; forward accordingly.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with M. Kearns regarding Delphi Contact List.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Locate Delphi contact information on Delphi intranet per M. Kearns.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with J. Hasse regarding E&Y Badge Information/Network access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with M. Sakowski regarding move of Delphi issued computer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with team regarding Delphi 2005 10-K (Filed).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Preparation of E&Y MAC Address Log per request of M. Sakowski.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Coordination of move to D building including all technical matters.	1.3			A1
Beckman	James J.	JJB	Partner	7/11/2006	SALT contingency walkthrough with C. Tosto, L. DeMers, and Delphi SALT team.	5.0			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Walkthroughs - Review of FAS 123(r) documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Interim - Review of Activity 9 & 10 substantive worksteps	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Walkthroughs - Review of Corporate Fixed Asset walkthrough documentation and applicable FAS 13 guidance	2.7			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	DPSS Interim - Coordination of Plainfield Inventory with M. Chizek.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Walkthroughs - Review of wire room documentation	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Meet with C. Tosto, J. Beckman, and J. Hegelmann of E&Y to debrief walkthrough meetings completed.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Walk through tax contingency process (Federal portion) with S. Gale, M. Lewis, C. Tosto, J. Hegelmann, J. Beckman, and S. Reddy.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Walk through tax contingency process (sales and use, property tax) with S. Gale, B. Luethge, R. Colbe, H. Soon, C. Tosto, J. Beckman, S. Reddy, and J. Hegelmann.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Walk through tax contingency process (State and Local Tax) with S. Gale, D. Olbrecht, C. Tosto, J. Beckman, S. Reddy, and J. Hegelmann.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Discussion with E&Y staff re: summary of meeting discussions on contingency process	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Meeting with M. Lewis regarding how tax department is related to income tax accounting process.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Meeting with D. Olbrecht re: State and Local tax process.	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Meeting with B. Lughe re: tax processes	1.2			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Preparation of notes for M. Fitzpatrick regarding Delphi Issues	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Conf. call regarding status with A. Krabill, M. Hatzfeld and J. Simpson.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Conf. call with J. Williams and A. Brazier re: 1st Q issues	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Finalization of the agenda for the European Planning meeting in Prague	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Preparations of slides for European Planning meeting	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Review of the 2005 10-K	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Work on staffing	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	DPSS - Review and discussion of GM-SPO price increase memo	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	DPSS - Review of cores memo	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	DPSS - Review of Q2 warranty settlement memo and discussion with C. Anderson	0.4			A1
Marold	Erick W.	EWM	Senior	7/11/2006	Cleared review notes related to the capital lease walkthrough.	3.1			A1
Marold	Erick W.	EWM	Senior	7/11/2006	Finalized documentation of the stock compensation process.	3.3			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Review of E&Y's FAS 133 FRD.	1.4			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Documentation of meeting regarding the purchasing contracts, including research and consideration as to whether certain of them met the criteria of a derivative.	1.7			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Meeting with S. Ugorowski to discuss the purchasing contracts that he manages.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Review of the pension and OPEB walkthrough.	2.9			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Forward testing instructions to Germany.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Update AWS File to include in scope application drop down menu.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Call with Internal Audit to discuss partner feedback on password control issues for CODA and Primmo	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Coordinate conference calls with UK, China and Korea to schedule testing timing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Respond to emails re: SOD and access review testing procedures.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	TSRS status meeting with Core Sr. Manager	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Call with Cleveland team to discuss upcoming scope of testing procedures and status on remediation.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/11/2006	Coordination of move from building C to building D at Delphi	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	7/11/2006	Review Delphi training packet and 10K from previous year in order to get more background information on the company.	5.9			A1
Reddy	Smitha Pingli	SPR	Manager	7/11/2006	Discussion w/ C. Tosto, J. Beckman, and J. Hegelmann re: process issues related to contingency meetings	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	7/11/2006	Tax contingency meetings with: S. Gale, Mary, D. Olbrecht, B. Luethge, J. Beckman, C. Tosto, L. DeMers, and J. Hegelmann.	2.9			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Discussion with D. Kolano regarding UK pre-approval request.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of UK pre-approval request information.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Discussion with team on division staffing.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Time spent responding to E&Y China team email.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Time spent responding to E&Y Luxembourg emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of international engagement instructions.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Discussion with S. Pacella regarding JE testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of internal audit reports for Q1.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of Delphi 10Q.	2.0			A1
Stille	Mark Jacob	MJS	Staff	7/11/2006	Submitting SAP listings of new and changed users and program changes.	0.6			A1
Stille	Mark Jacob	MJS	Staff	7/11/2006	Review of SAP documentation with L. Abraham.	1.2			A1
Tosto	Cathy I.	CIT	Partner	7/11/2006	Review cn law changes	0.2			A1
Tosto	Cathy I.	CIT	Partner	7/11/2006	Work on walkthroughs for SALT indirect, income tax and federal income tax contingent tax reserve processes.	3.9			A1
Abraham	Lisa M.	LMA	Intern	7/12/2006	Review of management documentation for Steering	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/12/2006	Review of walkthrough to determine supporting documentation for testing	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Abraham	Lisa M.	LMA	Intern	7/12/2006	Formatting and updating SAP Basis Workprogram	1.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Begin package preparation of Delphi Q1 10-Q, etc. per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Escort K. Rasmussen and L. Abraham to security to obtain badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Coordination of move to D building including all technical matters.	2.1			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	Corporate Walkthroughs - Financial Statement Close/Hyperion walkthrough meeting with M. Whiteman and related preparation (e.g. review of process narratives meeting agenda, etc.)	2.8			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Call with J. Steele to discuss accounting for customer returns to Specmo facility.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss Core Accounting policy and CE Warranty issues.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Meeting with S. Uppal to discuss FAS 112 issues and transition plan for E&S.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	Quarterly Review - Review of significant Corporate accounting memos from Q1 and Q2 2006	2.8			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Interim - Coordination of Plainfield Inventory observation with O. Elder, DPSS PC&L.	0.3			A1
Crosby	Katie L.	KLC	Staff	7/12/2006	Documentation of inventory for Anderson, Indiana location.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	7/12/2006	Meeting with C. Tosto, D. Kelley and J. Hegelmann regarding debrief of all tax contingency walkthrough meetings for indirect taxes, Federal. SALT and non-U.S.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	7/12/2006	Review tax contingency walkthrough documentation and exhibits.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthrough - edits to Non-U.S. process U-120	0.7			A1

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Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthroughs - edits to U.S. process U-120	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	Meet with L. DeMers to review edits made to the U.S. and Non-U.S. process walkthroughs	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	Meet with C. Tosto, D. Kelly & L. DeMers to discuss areas of potential weaknesses in the various processes	2.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthroughs - work on contingency reserve of consolidated process.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthroughs - Review and update other sections of the consolidated process.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Conf. call with J. Simpson re: quarterly rep letter	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Logistics for the European Planning meeting	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Continue review of the 2005 10-K	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Review of activities 9&10 in the AWS file.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Staffing discussions and planning	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	DPSS - Review and discussion of GM-SPO price increase memo	0.6			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Meeting with M. Whiteman and M. Boehm to discuss the financial statement close process as it relates to Hyperion, DGL, ETBR, and SAP.	2.9			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Cleared review notes related to the environmental walkthrough.	3.3			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Meeting with Corporate Audit regarding the NSJE testing performed by Corporate Audit.	0.9			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Subsequent documentation to update the status of our additional review of the NSJE testing performed by Corporate Audit.	1.4			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Review of the FAS 133 walkthrough.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Review of the pension and OPEB walkthrough.	2.5			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Review of the accrued liabilities walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Meeting with B. Thelen and D. Kolano to discuss the journal entry testing procedures.	2.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Prepared spreadsheets analyzing SOPA adjustments made to Q1 income statement	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Obtaining ID badge for Delphi.	0.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Coordinate delivery of files to M. Pagac at the Troy E&Y office	0.5			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Preparing letter of representation for the Q1 10Q.	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Locating audit files for M. Pagac	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Review of 2005 10K to gain a better understanding of the business	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Updating spreadsheets dealing with materiality and TE	2.0			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussions with corporate team regarding Q1 status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussion with E. Marold and M. Boehm regarding corp. capital leases.	1.3			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussions with N. Miller regarding derivatives.	2.2			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Time spent responding to international emails.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussion with A. Krabill regarding international instructions and meetings.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Preparation of international engagement instructions.	1.6			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Preparation of email to J. Volek and A. Kulikowski regarding pension testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Preparation of Q1 rep letter.	1.2			A1
Stille	Mark Jacob	MJS	Staff	7/12/2006	Time spent with L. Abraham going over review of mgmt assessment for SAP.	0.7			A1
Stille	Mark Jacob	MJS	Staff	7/12/2006	Time spent with L. Abraham going over test templates, reliance strategy, and populations for testing for SAP.	1.3			A1
Tosto	Cathy I.	CIT	Partner	7/12/2006	Discussion with D. Kelley, L. DeMers, and J. Hegelmann regarding 404 work	2.1			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Discussed Q1 review with C. Tosto.	0.3			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Located and printed 10-K.	0.2			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Reviewed ETR Summary schedule received from Zach.	0.7			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Preparation of email to Zach to obtain support for ETR schedules.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Discussed support that J. Hegelmann and L. DeMers obtained for 404 work.	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/13/2006	SAP testing status update call with D. Huffman, M. Stille, D. Steis, R. Hale, and D. Nguyen	0.4			A1
Abraham	Lisa M.	LMA	Intern	7/13/2006	Reviewed supporting evidence for Steering, gathering user listings for samples	0.8			A1
Abraham	Lisa M.	LMA	Intern	7/13/2006	Review of management documentation for Steering	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with M. Rothmund and M. Kearns regarding documents received for E&C.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Preparation of FedEx package of documents received for E&C to M. Rothmund.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with A. Krabill regarding Delphi Q1 SRM's for France.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Updates to international engagement instructions per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Continue package preparation for S. Sheckell containing Delphi Q1 10-Q, etc. per J. Simpson and A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Cowie regarding Serial Number for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Hasse and M. Sakowski regarding E&Y Badge/Network Access for new building.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with finance group and J. Simpson regarding U.S. Client Continuance 2006 DB.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Preparation of double-sided copies of 10-K for J. Simpson and A. Krabill.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Coordination of move to D building including all technical matters.	2.1			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Follow-up with R. Hofmann regarding tooling rollforward	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Review of tooling rollforward documentation provided by R. Hofmann.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	Corporate Walkthroughs - Review of Debt, Corporate AP, and Stock Compensation documentation	2.6			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	Quarterly Review - Meeting with A. Krabill to provide a divisional and Corporate quarterly review status update	0.9			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	Quarterly Review - Review, editing, and discussions with engagement seniors regarding 2nd quarter client assistance listing	1.1			A1
Crosby	Katie L.	KLC	Staff	7/13/2006	Completion of Inventory documentation for Anderson, Indiana location.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Follow-up communication with C. Smith regarding status of Q1 review and timetable to begin.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Complete comments on issues template for valuation allowance process and APB 23 process.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Prepare comments on issues template for the tax contingency process.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Review and discuss the walkthrough Form U-120 with J Hegelmann, including exhibits for the Federal, Non-U.S. State and Local areas.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Prepare executive level summary document of work performed and comments regarding the walkthrough of tax process in preparation of internal meeting with D. Kelley and C. Tosto.	3.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Review tax footnotes on 10-K.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Work on edits to walkthroughs of the U.S. process	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Meet with J. Erickson, A. Krabill and L. DeMers re: Q1 workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Consolidated process - work on drafting customs portion of contingency reserve	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Review and discuss process walkthroughs with L. DeMers	3.9			A1

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Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with K. Asher regarding Delphi status, Delphi meetings, etc.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with E&Y Delphi team to coordinate quarterly review procedures, timing and staffing	1.6			A1
Huffman	Derek T.	DTH	Senior	7/13/2006	SAP testing status update call with L. Abraham, M. Stille, D. Steis, D. Nguyen and R. Hale	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Conference call with B. Welsh to discuss European Planning meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Discussions with S. Uppal regarding her transfer to E&S and a summary of some of the larger items there to date.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Meeting with A. Braizer to discuss several Q1 and Q2 technical accounting memos	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Meeting with D. Bayles to discuss tooling roll-forward for Q1	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Preparation of slides for the European planning meeting	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Review of Q1 10-Q	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	DPSS - Meeting with C. Anderson and M. Boehm to discuss Q2 accounting topics	1.3			A1
Marold	Erick W.	EWM	Senior	7/13/2006	Assigned systems to each application and IT dependent control in AWS.	2.6			A1
Marold	Erick W.	EWM	Senior	7/13/2006	Review of SAS 65 and consideration of its applicability to the use of Corporate Audit in regards to journal entry testing.	2.6			A1
Marold	Erick W.	EWM	Senior	7/13/2006	Preparation of SAS 65 memo regarding our consideration of internal audit in regards to auditing journal entries.	3.3			A1
Miller	Nicholas S.	NSM	Manager	7/13/2006	Schedule Q2 review with C. Zerull.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/13/2006	Work on open M. Hatzfeld Q1 review notes.	1.3			A1
Miller	Nicholas S.	NSM	Manager	7/13/2006	Wrap up of review of Q1 journal entries.	2.2			A1
Pacella	Shannon M.	SMP	Manager	7/13/2006	Discuss SAS 99 non standard journal entry testing requirements with Internal Audit.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/13/2006	Conference call with APO to schedule testing timing with local Delphi IT Management.	1.1			A1

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Pacella	Shannon M.	SMP	Manager	7/13/2006	Conference call with UK to discuss testing timing with local Delphi IT management.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/13/2006	Reviewing the 2005 10K of Delphi to gain a better understanding of the business	1.5			A1
Rasmussen	Kyle M.	KMR	Intern	7/13/2006	Moving supplies and audit materials from building B to building D at Delphi	4.7			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussions with M. Boehm and E. Marold regarding capital leases.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussion with C. Nobbs (E&Y UK) regarding prepapproval request.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Preparation of international audit instructions.	2.7			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Time spent moving items to new audit space.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Preparation of emails to team regarding Q1.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussions with J. Volek regarding forecast letter and 15 key controls.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Meeting with B. Thelen and D. Kolano regarding Q1 JE testing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussions with team regarding Q1 and Q2 JE testing and documentation.	1.4			A1
Stille	Mark Jacob	MJS	Staff	7/13/2006	Status update meeting for SAP testing.	0.4			A1
Stille	Mark Jacob	MJS	Staff	7/13/2006	Time spent with L. Abraham reviewing steering testing, populations, samples.	0.5			A1
Abraham	Lisa M.	LMA	Intern	7/14/2006	Population validation and sample selection for SAP systems in scope	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/14/2006	Generated SAP testing sample	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/14/2006	Generated LID population sample	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with J. Simpson regarding IA reports reviewed.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Updates to international engagement instructions per J. Simpson.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with J. Simpson regarding bankruptcy news.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with J. Simpson regarding copy of 10-K.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with K. Rasmussen and J. Simpson regarding GIS database project for family tree.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Coordination of move to D building including all technical matters.	2.2			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Meeting with A. Krabill to go through comments on FAS 123(r) implementation walkthrough.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Meeting with A. Krabill to review Environmental walkthrough comments.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Discussed A&A guidance of June 6, 2006 regarding stock options with A. Krabill and E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Research related to stock option dating.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	DPSS Quarterly Review - Preparation of workpaper package for K. Asher to review.	0.2			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	E&S Quarterly Review - Call with R. Hofmann to discuss tooling rollforward	0.3			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	E&S Quarterly Review - Synchronization of AWS file reviewed by J. Henning to AWS	0.3			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Time incurred to set up new audit area in D building.	1.4			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Quarterly Review - Review of 6/30/06 Operating /Forecast letter	0.4			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Quarterly Review - Review of documentation related to 15 Key Controls.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/14/2006	Meet with J. Erickson regarding follow-up for 404 process walkthrough items.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/14/2006	Coordination of tax workpapers to new audit space	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Planning conf. call with Delphi and E&Y team re: completion of 1Q and 2 Q reviews	1.3			A1
Kelley	Daniel F.	DFK	Partner	7/14/2006	Q1 review of work papers	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Preparations of slides for European Planning meeting	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Review of Environmental walkthrough.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Discussion with M. Boehm regarding environmental walkthrough.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Review of pension memo edits from the Company	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Review of stock option walkthroughs	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	DPSS - Review and discussion of GM-SPO price increase memo	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	DPSS - Review of Q1 legal analysis	0.4			A1
Marold	Erick W.	EWM	Senior	7/14/2006	Discussions with A. Krabill regarding his review of the environmental walkthrough.	1.1			A1
Marold	Erick W.	EWM	Senior	7/14/2006	Discussions with A. Krabill regarding his review of the stock compensation process.	1.3			A1
Marold	Erick W.	EWM	Senior	7/14/2006	Preparation of a PowerPoint presentation to outline E&Y's supplemental audit guidance in regards to initial audits for upcoming Int'l meeting.	3.3			A1
Martell	Michael A.	MAM	Principle	7/14/2006	Discussion with the team regarding questions on control issues resolutions and retesting	1.0			A1
Miller	Nicholas S.	NSM	Manager	7/14/2006	Review of FAS 133 walkthrough.	0.7			A1
Miller	Nicholas S.	NSM	Manager	7/14/2006	Inventory observation scheduling updates.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/14/2006	Reviewed SAP BASIS workprogram and sent to EMEA teams.	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Prepared spreadsheets SOPA analyzing adjustments made to Q1 income statement	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Moving supplies and audit materials from building B to building D at Delphi	0.6			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Reviewing workpapers to make sure they have been properly signed off on.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Reviewing the 2005 10K of Delphi to gain a better understanding of the business	1.6			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Updating the Delphi Corp. Independence tree on the E&Y GIS website	4.0			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Preparation of international audit instructions.	3.6			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussions with H. Aquino and K. Rasmussen regarding population of Delphi family tree.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussions with D. Kolano regarding Q1 JE testing.	0.6			A1

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Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussions with team regarding Q1 JE testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Preparation of Q1 rep letter	1.3			A1
Stille	Mark Jacob	MJS	Staff	7/14/2006	Preparation for Steering testing (selecting samples, requesting supporting documentation, review of DITGC).	1.4			A1
Sheckell	Steven F.	SFS	Partner	7/15/2006	Audit planning review	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Review and comment on status agenda	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Review of form 10-Q for first quarter	1.4			A1
Abraham	Lisa M.	LMA	Intern	7/17/2006	Created the SAP Lead Sheet	4.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with J. Simpson and M. Pagac regarding Updated Saginaw Timing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Update IA report log for new report received.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Print and file new IA report received from T. Bishop.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with J. Simpson regarding Delphi Fee communication - Romania.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Work on revising Int'l Instructions per J. Simpson and A Krabill.	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with J. Cowie regarding Serial Number for C. Chandler network access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with M. Sakowski regarding E&Y Space in D building.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Print KDAC S/H Agreement and Article of Inc. per S. Sheckell.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with A. Ranney and J. Simpson regarding Delphi Board Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Preparation of extra copies of Delphi 2005 10-K per J. Simpson and S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Network coordination with Tom from EDS for team connectivity.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Preparation of emails regarding Accounting for Uncertainty in Income Taxes (FIN No. 48) - Invitation per A. Krabill.	0.7			A1
Asher	Kevin F.	KFA	Partner	7/17/2006	Quarterly review status update	1.9			A1
Asher	Kevin F.	KFA	Partner	7/17/2006	Review of first quarter Form 10-Q	3.1			A1
Beckman	James J.	JJB	Partner	7/17/2006	Discussion with S. Reddy regarding process documents and purposes	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Corporate Walkthroughs - Correspondence with A. Brazier regarding Functional Currency Adjustment meeting.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Corporate Walkthroughs - preparation for meeting regarding Functional Currency Adjustment (i.e. review of 12/31/05 Accounting Memo and PowerPoint presentation of adjustment methodology).	0.6			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	DPSS Quarterly Review - Preparation of documentation related to audit response to year-end control deficiencies.	1.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	E&S Quarterly Review - Preparation of documentation related to audit response to year-end control deficiencies.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	E&S Walkthroughs - Preparation of materials related to Special Tools walkthrough discussion with R. Hofmann.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	E&S Walkthroughs - Review of Special Tools reconciliations provided by S. Garza, E&S.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Planning Consolidated - Research of test of controls strategy for multi-location audits.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Planning Consolidated - Preparation of AWS Training file for European team planning event.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Planning Consolidated - Review of 15 Key Controls documentation, templates, and related FTT Presentation slides.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/17/2006	Quarterly Review - Discussion of 1st quarter 10-Q tie out documentation approach with engagement seniors and interns.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Quarterly Review - Met with P. Brusate and L. Maynarich to review 10Q support binder.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Quarterly Review - Review of key debt agreements and preparation of summary document.	0.7			A1
Chandler	Chase	CC	Intern	7/17/2006	Reviewed audit work with A. Ranney.	0.4			A1
Chandler	Chase	CC	Intern	7/17/2006	Directions on assignment given by A. Ranney	0.6			A1
Chandler	Chase	CC	Intern	7/17/2006	Introduction to E&Y team and overview of the company	1.1			A1
Chandler	Chase	CC	Intern	7/17/2006	Recreated comparative PL statement and BS in Excel.	2.4			A1
Chandler	Chase	CC	Intern	7/17/2006	Updated consolidated statements for Steering and E&S	3.8			A1
Ellis	Timothy A.	TAE	Senior	7/17/2006	Review testing instructions provided by E&Y Detroit to understand scope of testing procedures to be performed.	2.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Meet with J. Erickson re: 1st quarter workpapers	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review Summary of Issue Matrix worksheets.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Prepare and edit Summary of Issue Matrix worksheets for Tuesday meeting.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review 404 walkthrough docs.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Edit and print 404 walkthrough docs in preparation for Tuesday meeting.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review 1st quarter work papers received from J. Ericson with C Smith	1.6			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review and comment on E&C accounting memos for Q - JV questions	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Conf. call with J. Enzor relative to company shared services initiatives	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review agenda for 1st quarter status call	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review Draft 10-Q for first quarter	2.0			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review 1Q/2Q accounting memos - Saginaw division	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/17/2006	Corp - Meeting with E&Y Prague to discuss their planned audit approach and materials for the meeting they had prepared	7.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/17/2006	Corp - Travel to Prague for the European Planning meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	7/17/2006	Finalized SAS 65 memo regarding journal entry review.	1.1			A1
Marold	Erick W.	EWM	Senior	7/17/2006	Meeting with P. Brusate to develop an understanding of the completion of Form 10-Q.	2.2			A1
Marold	Erick W.	EWM	Senior	7/17/2006	Reviewed Saginaw Q2 accounting memo's as prepared by Saginaw's finance managers.	1.3			A1
Martell	Michael A.	MAM	Principle	7/17/2006	Meeting with J. Piazza, B. Garvey, M. Harris, A. Tanner, S. Pacella, and B. Garvey to discuss modified test procedures, timing and SOD	0.9			A1
Martell	Michael A.	MAM	Principle	7/17/2006	Workpaper review discussion.	2.2			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Discussion with M. Emery regarding the status of her reviews.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Review of FAS 87 and FAS 106 guidance to support review of the pension and OPEB process.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Discussions with J. Schmidt regarding various topics, including the reconciliation of hedges to the G/L, the calculation of the value of certain precious metal contracts, and the data she had about all outstanding contracts at the end of the year.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Obtaining and reviewing data on the total number of outstanding derivative instruments from A. Perry.	1.2			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Additional review and preparation of the summary memo on FAS 133.	3.3			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Inventory scheduling requests.	1.2			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Met with Sr. Manager and Exec. Director to discuss testing issues found at GM.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Met with team to discuss cleared GM review notes.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Attend IT SOX Executive Update Meeting.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	7/17/2006	Created slides to be included in the Europe Planning Meeting presentation.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Weekly IT SOX PMO Status Meeting.	1.5			A1
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-setting up Q1 10-Q overall analytics.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-testing completion of hedge documentation for derivatives.	1.3			A1
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-meeting with team to discuss status and preparation for Q1 review procedures.	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/17/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	4.9			A1
Sheckell	Steven F.	SFS	Partner	7/17/2006	Review representation letter	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/17/2006	Review draft form 10 Q	3.8			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Review of international instructions.	1.7			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with K. Asher regarding Deloitte access letters.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Review of Q1 legal letter request.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Time spent modifying Q1 rep letter for S. Sheckell's changes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with S. Sheckell regarding Q1 status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with K. Asher regarding 10Q.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Meet w/ J. Hegelmann re: first quarter tax review documents.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final tax documents coordination.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter tax review meeting w/ J. Erickson and J. Hegelmann	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Review draft ETR calculation and other first quarter tax review documents	1.1			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final documents - began review.	2.0			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review.	3.8			A1
Stille	Mark Jacob	MJS	Staff	7/17/2006	Analysis and understanding or program change population for steering.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	7/17/2006	Completion of GM review comments.	1.4			A1
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Development of agenda and materials for IT executive update meeting	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Meeting with J. Piazza, B. Garvey, M. Harris, M. Martell, S. Pacella, and B. Garvey to discuss modified test procedures, timing and SOD	0.9			A1
Abraham	Lisa M.	LMA	Intern	7/18/2006	Terminations testing for Steering mainframe apps	0.9			A1
Abraham	Lisa M.	LMA	Intern	7/18/2006	Testing of periodic user review for Steering mainframe apps	1.7			A1
Abraham	Lisa M.	LMA	Intern	7/18/2006	Testing of new and changed users for steering mainfram applications	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson regarding revised Interoffice Instructions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Cowie regarding Serial Number for engagement team info.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson regarding Contact Info T. Timko.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Coordination of fax to J. Aughton for E&Y Q1 rep lette per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson and L. Timchak regarding Delphi Worldwide Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson regarding gathering of pre-approvals for quarterly checklist.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Escort C. Chandler to security office for badge form.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Network coordination with Tom from EDS for team connectivity.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Coordination of meeting minutes for 2003-2006 per J. Simpson and A. Ranney.	0.7			A1

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Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Updates to team contact list.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Updates to prior badge forms for 24/7 building access for engagement team.	0.8			A1
Asher	Kevin F.	KFA	Partner	7/18/2006	Review of Form 10Q MD & A disclosures	2.9			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Review of Corporate Debt walkthrough review notes with E. Marold	0.3			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Met with A. Brazier and H. Powell to discuss functional currency calculation for Q1.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Reviewed Delphi Accounting memo regarding functional currency.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Reviewed PowerPoint presentation slides regarding the calculation mechanics/methodology.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	E&S Quarterly Review - Travel time to Kokomo, IN for E&S 2nd quarter review.	3.5			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	DPSS Quarterly Review - Review of 2nd Quarter accounting memos and significant agreements for DPSS division	2.2			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	E&S Quarterly Review - Review of 1st quarter E&S analytics	1.3			A1
Chandler	Chase	CC	Intern	7/18/2006	Coordination of obtaining Delphi security badge.	0.5			A1
Chandler	Chase	CC	Intern	7/18/2006	Finished updating the consolidated IS and BS	1.6			A1
Chandler	Chase	CC	Intern	7/18/2006	Matched the corporations financials with the Hyperion financials	1.7			A1
Chandler	Chase	CC	Intern	7/18/2006	Created a consolidated IS and BS within the corporate sector to reference the one already there	2.1			A1
Chandler	Chase	CC	Intern	7/18/2006	Added two sectors to the consolidated financial statements	2.2			A1
Heater	Patricia A.	PAH	Staff	7/18/2006	Prep for Delphi Inventory in Columbus, OH.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Research SOX #2.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2006	AHG quarterly review conference call	0.8			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Prep meeting for 1Q and 2Q review	1.2			A1

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Henning	Jeffrey M.	JMH	Partner	7/18/2006	Prep for David's SOX review	0.5			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Update/review agenda for status call on Wednesday.	0.6			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Sent inquiry to L. Criss for explanations to clear fixed asset review notes.	0.4			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Received review notes from E. Marold relating to follow-up for corporate walkthroughs	0.7			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Worked on clearing review notes from E. Marold for the cash disbursements process walkthrough.	2.6			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Worked on clearing review notes from J. Simpson for the fixed asset walkthrough.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/18/2006	Corp - European Planning Meeting in Prague with E&Y teams from countries that use the ESSC.	6.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/18/2006	Corp - Preparation of materials for the European Planning Meeting	2.1			A1
Marold	Erick W.	EWM	Senior	7/18/2006	E&S - Travel time to Kokomo, IN.	5.2			A1
Marold	Erick W.	EWM	Senior	7/18/2006	Met with and documented discussions with A. Brazier to discuss Q1 and Q2's functional currency adjustment as it relates to FAS 52.	1.3			A1
Marold	Erick W.	EWM	Senior	7/18/2006	Reviewed a memo regarding the Monroe Country Revenue Bond Liability and agreed supporting documentation to the general ledger.	1.9			A1
Marold	Erick W.	EWM	Senior	7/18/2006	Prepared on a consolidated Q1 income statement and balance sheet based on information provided to us and compared it to the Hyperion financial statements.	2.2			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Preparation of documentation about the company's accounting for derivative instruments.	2.8			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Planning for the Packard quarterly review.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Scheduling T&I quarterly review with K. Gerber and D. Greenbury.	0.7			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Planning for T&I quarterly review.	1.1			A1

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Pacella	Shannon M.	SMP	Manager	7/18/2006	Preparation of email to UK, China and Korea which included testing instructions.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/18/2006	Attended conference call for Delphi Finance and IT SO2 update.	1.1			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Corporate Walkthroughs-going over review notes with manager related to pension walkthrough	1.0			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-testing completion of hedge documentation for derivatives.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-setting up a consolidation of analytics using division and corp. templates.	1.3			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-discussing our Q1 review procedures and responsibilities with audit team	2.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/18/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	2.5			A1
Sheckell	Steven F.	SFS	Partner	7/18/2006	Planning for international planning meetings	2.2			A1
Sheckell	Steven F.	SFS	Partner	7/18/2006	Attend Europe planning meetings	8.0			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with N. Miller regarding derivatives.	0.2			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	General review of debt walkthrough.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with S. Sheckell regarding various Q1 activities.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Preparation of E&Y testing schedule for A. Kulikowski.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with S. Pacella regarding non-std JE's.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Conf. call with SAP team and S. Pacella to discuss non-std JE testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussions with J. Hegelmann on tax status.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	7/18/2006	Follow-up requests for 1st quarter tax review items	1.4			A1
Smith	Christopher W.	CWS	Executive Director	7/18/2006	Sec. 404 controls tax meeting reviewing summary results	2.2			A1
Stille	Mark Jacob	MJS	Staff	7/18/2006	Review of new/changed user testing. (Steering)	0.3			A1
Stille	Mark Jacob	MJS	Staff	7/18/2006	Discussion of Super User/Administrator testing with S. Pacella. (Steering)	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	7/18/2006	Time spent with L. Abraham reviewing new/changed user testing, terminations testing, and periodic review testing. (Steering)	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/18/2006	Review and follow-up of controls not walked through, controls issues identified during walkthroughs, and preparation of DITGC Supplemental Memo. (Steering)	1.5			A1
Abraham	Lisa M.	LMA	Intern	7/19/2006	Discussion of Program Change, Emergency Change and Data Conversion Processes with A. Hacker (EDS Steering)	0.3			A1
Abraham	Lisa M.	LMA	Intern	7/19/2006	Testing of periodic user review for Steering mainframe apps	1.3			A1
Abraham	Lisa M.	LMA	Intern	7/19/2006	Documentation of Logical Access Testing for Steering	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with A. Ranney regarding status of Delphi Hyperion computer for E&Y use.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with J. Simpson regarding Delphi Worldwide Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Coordination of Delphi quarterly meetings per S. Sheckell.	0.4			A1
Asher	Kevin F.	KFA	Partner	7/19/2006	Attend audit status meeting	1.1			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of restructuring expense/cash flow template prepared by R. Hofmann.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Meeting with M. Mcwhorter to discuss 2nd quarter PBC list.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of income statement analytics	0.8			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of inventory reserve documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of ONDAS and SES Development Agreements and applicable accounting guidance.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of significant reserve rollforward templates.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Status update call with J. Henning and A. Krabill regarding Q2 update.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Preparation for meeting with client to discuss 15 Key Controls	1.4			A1
Chandler	Chase	CC	Intern	7/19/2006	Created a template for Q2 analytic for the consolidated financials and debtors financials	1.7			A1
Chandler	Chase	CC	Intern	7/19/2006	Created and IS BS analytic for the Debtors during 2001	1.7			A1
Chandler	Chase	CC	Intern	7/19/2006	Added suggested controls that generated during the walkthroughs/reviews and added them to the summary of issues	4.5			A1
Heater	Patricia A.	PAH	Staff	7/19/2006	Continued prep for Delphi Inventory in Columbus, OH.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Meet with R. Patel to discuss items on the ETR calculation	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Discuss various tax matters with C. Smith.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Review ETR workpapers developing a list of questions and open items.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Provision work for the tax contingency reserve.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Conf. call with E&S team re: status of 2Q review and key issues	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Discussion with D. Bayles re: internal controls documentation	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review of key dates for B. Dellinger quarterly visits	0.5			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Status call debrief with S. Sheckell and J. Simpson.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Status conference call with Delphi re: qtr and issues	1.2			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Discussion with J. Nolan regarding who to get in contact with to perform cash receipts walkthrough.	0.2			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Meeting with A. Ranney to update walkthrough tracking to the balance sheet to ensure significant account balances have been covered	0.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Sent inquiry to B. Murray for explanations of prepaid account 2605 and impact of current contract negotiations on accounts 2677 & 3677	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Discussion with R. Graham regarding cash receipts and contact to conduct cash receipts process	0.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Discussion with C. Hewlett regarding changes made to repetitive line database to clear review note for cash disbursements walkthrough	0.8			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Review Delphi's corporate process narratives relating to cash management process	1.3			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Updated walkthrough documentation for the prepaid assets walkthrough while clearing review notes from E. Marold.	1.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Worked through review notes from E. Marold for the intercompany matching walkthrough	1.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Updated fixed asset walkthrough template based on review notes from J. Simpson.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - European Planning Meeting in Prague with E&Y teams from countries that use the ESSC.	4.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - Preparation for Poland planning meeting	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - Preparation of materials for the European Planning Meeting	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - Preparation of the summary of the Poland Planning meeting	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	E&S - Q2 Update call with M. Boehm, E. Marold	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	E&S - Q2 Update call with M. Boehm, E. Marold and J. Henning	0.3			A1
Marold	Erick W.	EWM	Senior	7/19/2006	Reviewed and documented supporting workpapers for the A/R reserves.	2.8			A1
Marold	Erick W.	EWM	Senior	7/19/2006	Reviewed and documented supporting workpapers related to the Q2 inventory reserves.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Meeting with D. Greenbury to discuss Q2.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Meeting with E. Crouch to discuss various Q1 items, including the technical accounting memos written and a roll of restructuring charges.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Orienting K. Gerber to the Delphi team and the T&I division.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Address open notes from J. Simpson for Q1 and walkthroughs.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Address open notes from J. Henning for Q1 procedures.	1.7			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Close notes that had been cleared for Q1 review and walkthrough procedures.	3.1			A1
Pacella	Shannon M.	SMP	Manager	7/19/2006	Conference call with Internal Audit and SAP VEGA resource to discuss SAP journal entries.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/19/2006	Discuss testing status with Steering team.	1.4			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Corporate Walkthroughs-adding all controls that the client needs to document to the summary of issues matrix.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-obtaining board meeting minutes for review.	0.3			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-discussing our Q1 review procedures and responsibilities with audit team	0.5			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-sending 10-Q documents to Partner for review.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-(Q2) Setting up overall financial statement analytics	1.6			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-Detail reviewing the tie-out of 10-Q financials to supporting documents.	1.7			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-Setting up an account analytic of significant reserve accounts for Q1	2.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/19/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	3.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/19/2006	Preparing copies of the minutes of the board meetings for Delphi from 2003 until the present	3.9			A1
Sheckell	Steven F.	SFS	Partner	7/19/2006	Europe planning meetings	8.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/19/2006	Review of FAS 133 FRD for matters related to Delphi.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/19/2006	Preparation of email to A. Kulikowski with requested materials from mtg.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/19/2006	Preparation of email to M. Loeb regarding legal letter.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussion with D. Bayles regarding non-std JE testing.	0.5			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Tax information status update	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	1st quarter tax workpaper review.	2.6			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Meeting with R. Patel to discuss foreign tax quarterly schedules.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of follow-up list of questions for J. Erickson.	0.9			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Follow-up regarding new/changed user testing.	0.3			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Follow-up questions related to the periodic review.	0.4			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Discussion with A. Hacker regarding program change, emergency, and data conversion processes.	0.5			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Preparation of DITGC Supplemental Memo.	1.3			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Review of program change listing and selection of sample.	1.3			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Review of new/changed user testing.	1.7			A1
Abraham	Lisa M.	LMA	Intern	7/20/2006	Data acquisition and validation for Program Change within SAP	3.3			A1
Abraham	Lisa M.	LMA	Intern	7/20/2006	Data acquisition and validation for Logical Access within SAP	3.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with C. Doran regarding Delphi Worldwide Codes report.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with S. Sheckell regarding Delphi quarterly meetings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Network coordination with Tom from EDS for team connectivity.	0.7			A1
Asher	Kevin F.	KFA	Partner	7/20/2006	Review of D&T 8-K filing	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Met with M. McDonald to discuss physical inventory observation requests and income statement analytics.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Review of AR Allowance calculation and reconciliation.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Meeting with M. McWhorter and B. Dockemeyer to discuss warranty reserve adjustments and inventory E&O reserve adjustments in 2nd quarter.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Status update call with A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Meeting with M. McWhorter, A. Jackson, and R. Hofmann to discuss analytic templates, E&Y expectations, etc.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Status update call with J. Henning.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Preparation for analytical review meeting with AFD and Accounting Managers.	1.1			A1
Chandler	Chase	CC	Intern	7/20/2006	Researched libor rates and 5 year historical averages for platinum and pladdium online	0.5			A1
Chandler	Chase	CC	Intern	7/20/2006	Ticked and tied the debtors balance sheet for Q1	1.4			A1
Chandler	Chase	CC	Intern	7/20/2006	Tied the 10-Q IS and BS to the Hyperion print off and 2005 10-Q.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Changes to 404 process documents for exhibits received from client.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Meeting prep with C. Smith for meeting with J. Ericson & R. Patel.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Meet with C. Smith, J. Erickson and R. Patel to review open items list and ask questions on ETR workpapers.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Prep for process meeting on 7/21.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Work on provision workpapers.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Tax provision workpapers - work on review of ETR calculation	2.2			A1
Henning	Jeffrey M.	JMH	Partner	7/20/2006	E&S - Status conf. call.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Coordinate flights to Kokomo with E. Slazinski for the B. Dellinger visit	0.5			A1
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Preparation of email to J. Simpson re: application of key controls to corporate office	0.2			A1
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Update with M. Hatzfeld re: key issues for E&C	0.3			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: set up meeting with J. Hudson for July 27th to walkthrough cash receipts process	0.2			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Discussion with J. Hudson regarding cash receipts process at HQ for the cash receipts walkthrough	0.8			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Meeting with C. Chapman to clear review notes for the cash disbursements walkthrough	0.9			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Discussion with J. Nolan regarding questions relating to fixed assets to clear review notes	1.1			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: received responses to inquiries from B. Murry for prepaid expense accounts to clear review notes from E. Marold.	1.2			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Meeting with J. Sandora to discuss intercompany matching inquiries to clear review notes for intercompany matching walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Finished clearing review notes for the cash disbursements walkthrough	1.8			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Packard Quarterly Review: Coordinate travel arrangements for travel to Packard for July 24-July 26 for Q2 work	0.4			A1
Huffman	Derek T.	DTH	Senior	7/20/2006	SAP testing status update meeting with D. Steis	0.6			A1
Huffman	Derek T.	DTH	Senior	7/20/2006	SAP testing data extraction	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Follow-up on items from the European planning meeting	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Meeting with E&Y Poland and Poland CFO and CEO to discuss audit planning and prior year issues.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Poland planning meeting with E&Y Poland team.	4.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Preparation for Poland planning meeting with E&Y Poland team.	1.5			A1
Marold	Erick W.	EWM	Senior	7/20/2006	Reviewed the Q2 restructuring activity and documented activity.	1.8			A1
Marold	Erick W.	EWM	Senior	7/20/2006	Consolidated the analytics provided by the division into one Excel Spreadsheet.	2.1			A1
Marold	Erick W.	EWM	Senior	7/20/2006	Reviewed and documented the warranty reserves and related Q2 activity.	3.1			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	Preparation for and meeting with Rakesh to discuss open derivatives questions.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	Conference call with Packard personnel regarding the inventory observation procedures.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Review of Q1 restructuring charges.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Meeting with S. Kokic to discuss the balance sheet fluctuations.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Meeting with M. Madac to discuss the income statement fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Obtaining and reviewing the trial balance from G. Stevons.	1.4			A1
Pacella	Shannon M.	SMP	Manager	7/20/2006	Attended a meeting with B. Garvey and J. Simpson to discuss Internal Audit's role in assisting with SAS 99 procedures.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/20/2006	Quarterly Review-Review the 10-Q and reviewing for accuracy.	2.3			A1
Ranney	Amber C.	ACR	Senior	7/20/2006	Quarterly Review-Review the debtor statements in the 10-Q for accuracy.	2.8			A1
Ranney	Amber C.	ACR	Senior	7/20/2006	Quarterly review-Walking the intern through the process to tie-out footnotes in the 10-Q to supporting documents.	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/20/2006	Performing initial tie out of the 10Q to verify the footnotes.	3.9			A1
Rasmussen	Kyle M.	KMR	Intern	7/20/2006	Preparing copies of the minutes of the Audit Committee and Corporate Governance for Delphi from 2003 until the present	2.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/20/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	2.3			A1

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Sheckell	Steven F.	SFS	Partner	7/20/2006	Review international instructions.	1.2			A1
Sheckell	Steven F.	SFS	Partner	7/20/2006	Review draft form 10Q.	1.8			A1
Sheckell	Steven F.	SFS	Partner	7/20/2006	Review of Q1/Q2 review workpapers.	3.9			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Meeting with Director of Treasury regarding derivative follow-up questions.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Discussion with J. Williams regarding Q1 rep letter	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Meeting with B. Garvey to discuss Q2 JE testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Modification to draft representation letter based on J. Williams feedback.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	First quarter analytical review	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	Prep. for meeting with J. Ericson regarding 1st quarter tax review issues.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	1st quarter tax review issues meeting w/ J. Erickson and R. Patel.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	Travel time from Delphi HQ in Troy, MI for first quarter tax review.	3.6			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Meeting with T. Weston to discuss testing procedures and all documentation needed to complete testing.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Roundtrip travel time to Delphi from Pittsburgh	2.6			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Preparation of Client Assistance listing.	0.6			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Reviewing PWC workpapers to determine steps taken to complete testing, and issues raised through their testing.	3.4			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Review of Shinwa warranty adjustment and related discussion with M. McWhorter	0.3			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Status update call with A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Preparation for quarterly inquiry meeting with E&S Finance Staff	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Meeting with R. Jobe, A. Jackson, S. Uppal, R. Hofmann, and M. McWhorter to go through SAS 100 inquiries for Q1 and Q2 2006.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Review of balance sheet analytic and related follow up meeting with M. McWhorter.	2.4			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Return travel from Kokomo, IN for E&S site visit.	4.0			A1
Chandler	Chase	CC	Intern	7/21/2006	Ticked and tied the cash flows statement for the consolidated and debtors statements.	2.1			A1
Chandler	Chase	CC	Intern	7/21/2006	Created a separate analytic that compares significant changes on the BS and compares the different divisions.	3.2			A1
DeMers	Laurie A.	LAD	Senior Manager	7/21/2006	Conference call with K. Asher, D. Kelley, C. Tosto, and J. Hegelmann to discuss comments on tax process.	1.1			A1
Ellis	Timothy A.	TAE	Senior	7/21/2006	Review testing instructions provided by E&Y Detroit to understand scope of testing procedures to be performed.	0.7			A1
Ellis	Timothy A.	TAE	Senior	7/21/2006	TSRS - Reviewing the work performed by PWC	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/21/2006	Meet with D. Kelley, C. Tosto, K. Asher, S. Sheckell, C. Smith and L. Demers re: tax provision progress for Q1 and Q2, concerns in the provision area, etc.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/21/2006	Meet with C. Tosto and D. Kelley to discuss ETR and contingency reserve progress and work papers and timin of partner review of workpapers.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Review of 10-Q draft for Q-2	2.8			A1
Horner	Kevin John	KJH	Staff	7/21/2006	Corporate Walkthroughs: updated responses to review notes from J. Simpson for the fixed asset walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	7/21/2006	Corporate Walkthroughs: finished updating walkthrough template for the calculation of prepaid expenses process	2.1			A1
Horner	Kevin John	KJH	Staff	7/21/2006	Travel to Troy office to pick up supplies to take to Warren, OH to perform Q2 procedures	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/21/2006	Updated workpapers for the T&I inventory observation in Lockport, NY from 6/17/06	0.9			A1
Kearns	Matthew R.	MRK	Senior	7/21/2006	Call with A. Renaud of E&C regarding the status of requested schedules for the Q2 2006 Review	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	Corp - Travel from Poland for the Poland planning meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	E&S - Inquires call for first and second quarter.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	Other - Preparation of time sheet	0.5			A1
Marold	Erick W.	EWM	Senior	7/21/2006	Exported Q2 documentation to AWS file.	0.8			A1
Marold	Erick W.	EWM	Senior	7/21/2006	Travel time from Kokomo, IN.	5.1			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Preparation of summary for P. Rodriguez of items we look for in purchasing contracts.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Scheduling meeting with buyer who handles natural gas contracts.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Review of a take-or-pay lead contract held by the Company.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Meeting with P. Rodriguez to discuss the purchasing contracts that he enters.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Documentation of the Company's purchasing process for various commodities.	1.6			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Research on disclosure requirements for discounted liabilities.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	T&I - Review of the CFO report provided.	1.1			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Discussing the effect of top-side entries on tax rates with tax team.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Discussing with the team additional procedures to be performed for the quarterly review.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Accumulating 8-k's for our quarterly review process.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Consolidating revision comments on the 10-Q in order to provide feedback to the Company.	0.8			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Obtaining explanation for fluctuation on the overall analytics for Q1	0.9			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Explaining the process to tie out the Segment Footnote to the intern.	1.0			A1

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Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Detail review the tie out of footnotes to supporting documents.	1.4			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Meeting with the client to discuss our comments on the 10-Q	1.9			A1
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Updating the 8K binder for Delphi Corp.	1.7			A1
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Performing the tie outs of the 10Q to verify the footnotes.	2.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/21/2006	Meeting at AHG with G. Anderson	1.5			A1
Sheckell	Steven F.	SFS	Partner	7/21/2006	Review tax status with tax team	1.0			A1
Sheckell	Steven F.	SFS	Partner	7/21/2006	Form 10 Q review.	1.3			A1
Sheckell	Steven F.	SFS	Partner	7/21/2006	Review quarterly review status with team	2.1			A1
Simpson	Jamie	JS	Senior Manager	7/21/2006	Preparation of email to D. Kolano regarding Q2 JE testing.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Follow-up call with J. Hegelmann and C. Tosto re: 1st quarter tax issues	0.2			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Updated client assistance tax list e-mail to E&Y audit, tax, and to J. Erickson	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update first quarter information request tracking schedule.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Preparation of top-side adjustments questions e-mail to J Erickson	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update 1st quarter tax review status for status call.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update meeting/conference call with E&Y auditors and tax team for 1st and 2nd quarter tax review client information/issues.	0.9			A1
Thomas	Heather M.	HMT	Senior	7/21/2006	Selected sample for change management testing	1.1			A1
Thomas	Heather M.	HMT	Senior	7/21/2006	Selected users for new/transfer/termination access testing.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/21/2006	Discussion with Thad around samples selected and documentation required.	1.1			A1
Tosto	Cathy I.	CIT	Partner	7/21/2006	Meeting with audit team on Q work and 404	1.6			A1
Tosto	Cathy I.	CIT	Partner	7/21/2006	Review walkthroughs and process summaries.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/22/2006	Review of Packard Q2 SRM, U251.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/22/2006	Review of Q2 Packard tooling rollforward, key metrics.	3.4			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/22/2006	Review of Q2 Packard AR, E&O rollforwards.	3.5			A1
Heater	Patricia A.	PAH	Staff	7/22/2006	Perform Delphi Inventory Observation in Columbus, OH.	4.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw U251.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw Q2 SRM, OAR.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw rollforwards for E&O, AR, Tooling and Warranty.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw detail Q2 wps.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/23/2006	Work on Q1 tax provision.	1.3			A1
Horner	Kevin John	KJH	Staff	7/23/2006	Travel time to Warren, OH to work at Packard for Q2 review	3.5			A1
Miller	Nicholas S.	NSM	Manager	7/23/2006	Travel time to Warren, OH to work on the Packard Q2 procedures.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with E. Marold regarding E&S Procedures Timing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Preparation of PDF file - Accord D'Enterprise per J. Simpson for France team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with M. Sakowski regarding Mail Code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell regarding Pension Memo.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with A. Menth and T. Manire regarding Delphi Team Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell and J. Jankowski regarding 2nd Q Legal Review.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with T. Manire regarding Asia trip visa details.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with K. Rasmussen and J. Simpson regarding family tree project status.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell, M. Fitzpatrick and J. Hasse regarding documents needed for meeting on 7/24.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Print and organize 2nd Q Legal Review - Delphi Report; per S. Sheckell.	0.6			A1
Asher	Kevin F.	KFA	Partner	7/24/2006	Audit status update	1.9			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Discussed GM SPO retroactive pricing adjustment with C. Anderson.	0.2			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Meeting with R. Nedadur to review Q2 PBC binder.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss analytics, warranty reserve, and AR reserve.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Review of Q2 AR Reserves.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Review of Q2 Warranty reserves.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	E&S Quarterly Review - Delivered AWS file to Corporate server.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	E&S Quarterly Review - Discussed Q2 E&S status with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	E&S Quarterly Review - Travel time to Kokomo, IN	3.5			A1
Chandler	Chase	CC	Intern	7/24/2006	Identification of accounts with significant changes for overall analytic review.	1.5			A1
Chandler	Chase	CC	Intern	7/24/2006	Finished creating the Q2 template and filling in the Hyperion number to the Q2 balance sheet	2.1			A1
Chandler	Chase	CC	Intern	7/24/2006	Created a new template for the Q2 consolidated HQ statements.	4.3			A1
Ellis	Timothy A.	TAE	Senior	7/24/2006	TSRS - status meeting	0.6			A1
Ellis	Timothy A.	TAE	Senior	7/24/2006	TSRS - Discussion of audit procedures with Senior	1.4			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review Q1 depreciation expense adjustment	0.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review Q1 tooling analytics	0.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - work on inventory reserve analysis	0.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review of legal issues for the division	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - discussion of restructuring charges from Q2	0.8			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review of T&I division presentation (to gain background information about the client)	0.8			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review of Delphi presentation and PY workpapers for background knowledge	0.8			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - Documentation of restructuring charges	1.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - Work on AR reserve analysis	1.7			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - Open deficiency review (Q1) and discussion with T&I Management.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2006	Review of AHG Q1 SRM, OAR.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2006	Review of Q1 E&C U251 and detail workpapers not previously reviewed.	3.9			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Debrief with M. Boehm re: quarterly review approach for DPSS (revenue matters)	0.2			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	CAS/SOX/Corp. accounting planning session to cover key scoping items for 2006 audit	1.3			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of CFO letters	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of key Saginaw issues with E. Marold prior to quarterly review visit	0.5			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Meeting with N. Miller to discuss Q2 A/R reserve calculation	0.4			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Discussion with N. Miller regarding procedures that need to be performed for Q2 review	0.4			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Meeting with L. Jones to obtain reserve analysis calculations for Q2	0.6			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Meeting with C. Zerull to receive documentation that was requested on the PBC for Q2 review procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Tied out and tested clerical accuracy the customer owned tooling rollforward for Q2.	1.4			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Began compilation of balance sheet fluctuation analysis	1.6			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Began tie out of Q2 excess & obsolete reserve calculation	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly: Began tie out of Q2 A/R reserve analysis	2.4			A1
Huffman	Derek T.	DTH	Senior	7/24/2006	Analysis of Delphi SAP segregation of duties tool rulebooks for content and modifications for the year.	3.1			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Meeting with S. Kappler to discuss Delphi's methodology for calculating the cumulative effect of SFAS 123(r).	1.9			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Review of Delphi's calculation of the cumulative effect of adopting SFAS 123(r).	2.4			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Finalized documentation of interim review for warranty, inventory, and accounts receivable reserves.	1.6			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Obtained I/C loan detail for and provided to our tax group.	1.1			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Started to document the functional currency analysis prepared by corporate accounting.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with F. Nance and T. Taylor (PWC) to discuss the timing of quarterly procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with S. Reinhart to discuss the quarterly fluctuation analysis.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Review of the division's accounting memo for their Irvine lease termination.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with L. Jones to discuss the specific judgmental account analysis for Q2.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with C. Zerull to discuss Q2 and the status of PBC listing.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Review of the divisions accounting memo for the sale of their Berlin operations.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with C. Zerull to go through standard quarterly inquiries.	1.6			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Completion of documentation of our review of Q1 non-standard journal entries.	1.7			A1
Pacella	Shannon M.	SMP	Manager	7/24/2006	Discuss testing status with Packard team	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/24/2006	Reviewed email from Internal audit re: issues with DGL testing and provided feedback.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/24/2006	Obtaining requests for corporate TB analytics from client	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/24/2006	Documenting explanations for corporate TB fluctuations	4.5			A1
Ranney	Amber C.	ACR	Senior	7/24/2006	Coordinating with tax team to obtain explanations for account fluctuations	1.6			A1
Ranney	Amber C.	ACR	Senior	7/24/2006	Obtaining copies of board meeting minutes from the client	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/24/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	8.0			A1
Rothmund	Mario Valentin	MVR	Staff	7/24/2006	E&C - Worked on the documentation of the Saginaw inventory workpapers	2.2			A1
Sheckell	Steven F.	SFS	Partner	7/24/2006	Quarterly disclosures meeting with J. Williams	1.9			A1
Sheckell	Steven F.	SFS	Partner	7/24/2006	Review corporate workpapers	3.9			A1
Smith	Christopher W.	CWS	Executive Director	7/24/2006	Meet w/ J. Hegelmann to review 1st quarter tax review w/ps	0.4			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	Roundtrip travel to Delphi and back from Pittsburgh.	2.6			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	New/transfer/termination testing for user access.	3.9			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	Reviewed with Thad what the change documentation for testing would look like.	0.7			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	Started documentation around approach for testing.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with J. Simpson regarding rep letter revisions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with A. Ranney and M. Sakowski regarding Delphi issued computer.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with M. Kearns and J. Simpson regarding 2nd Q Legal Review - Delphi CFO Report.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with other engagement teams regarding best practices for family tree request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with K. Rasmussen regarding family tree status and issues.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Discussed tooling rollforward status with R. Hofmann.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Discussed reserve rollforwards, balance sheet analytics, and warranty expense with M. McWhorter.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Update call with J. Henning.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Attended plant tour with T. Timko, R. Jobe, J. Williams, and S. Uppal.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - travel time from Kokomo, IN.	3.5			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Attended 2nd Quarter update meeting with B. Dellinger, T. Timko, J. Williams, and E&S Finance team.	3.7			A1
Chandler	Chase	CC	Intern	7/25/2006	Highlight any significant accounts in consolidated HQ	1.2			A1
Chandler	Chase	CC	Intern	7/25/2006	Finished updating and consolidating the Headquarters financial statements	2.1			A1
Chandler	Chase	CC	Intern	7/25/2006	Researched the SEC website to gather information on how particular automotive suppliers handle the new accounting change SFAS 123 in their 10-Q and how they go about disclosing it	4.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2006	Preparation of client meeting agendas for E&C and AHG.	2.2			A1
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Meeting with D. Williams to prepare for 2nd Q review	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review rep letter language	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Prepare overall divisional issues status list.	1.4			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Meeting with L. Jones to discuss questions regarding A/R reserve analysis and E&O reserve analysis	0.6			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Meeting with L. Jones to explain the warranty reserve analysis for Q2 '06	0.6			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Finished review of Q2 A/R reserve calculation for Q2 review	0.9			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Worked on balance sheet fluctuation analysis for Q2 review	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Finished review of Q2 E&O reserve analysis for Q2 review	1.6			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Finished review of Q2 warranty reserve calculation for Packard Q2 review	1.8			A1
Kearns	Matthew R.	MRK	Senior	7/25/2006	Meeting with A. Renaud to obtain Q2 review items.	2.1			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Travel time to/from Saginaw.	1.4			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw - Meeting with D. Gustin to discuss change in A/R methodology for the second quarter.	1.6			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw -Met with L. Briggs to discuss the technical accounting memo related to the Fiat warranty accrual.	1.9			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw -Reviewed June 2006 A/R reserve and billings adjustment.	2.2			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw -Meeting with L. Briggs to discuss the Q2 technical accounting memo related to the Fiat FX Rebate	2.3			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Call with B. Haysley from Summit Energy to discuss the Company's natural gas contracts.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Preparation of listing for open Q1 items that M. Hatzfeld still needs to review.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Finalize documentation of budget-to-actual review for Q1.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Discussions with S. Reinhart about Q2 income statement fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Finalize review of disaggregate revenue information for Q1.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Sorting and compiling journal entries for review.	1.2			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Completion of the Q1 quarterly checklist.	1.3			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Review of the Q2 journal entry file.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Preparation of I/S fluctuation analysis explanations.	3.7			A1
Pacella	Shannon M.	SMP	Manager	7/25/2006	Worked with team to identify additional data needed for SAP and DGL CAAT.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/25/2006	Dayton - Interim- Coordinating AR Confirm procedures with the client.	0.3			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Reviewing the debtor financial statement compilation.	0.7			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Obtaining explanations for changes in Q1 tax accounts for analytical review.	1.3			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Discussing procedures for AR confirm testing with audit team	1.7			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Documenting the Company's process for AR set-off with customers	1.9			A1
Rasmussen	Kyle M.	KMR	Intern	7/25/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	7.2			A1
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	E&C - Worked on the Sandusky inventory workpapers	2.2			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	Research FAS 123 (R) issues	0.5			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	Project status update with E&C and AHG	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	Review corporate workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	International coordination	2.4			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Preparation of 2006 ASM.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with P. Long regarding non-std JE testing for Q2.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Revisions to Q1/Q2 rep letter.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussions with A. Ranney regarding 10Q tie out.	1.8			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Review of T&I DCX/Mercedes pricing accounting memo.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/25/2006	Call to J. Ericson re: 1st quarter information	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/25/2006	1st quarter analyticals questions from A. Ranney.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/25/2006	1st quarter tax information request response to J. Erickson	0.4			A1
Abraham	Lisa M.	LMA	Intern	7/26/2006	Generated the termination sample for Steering	0.4			A1
Abraham	Lisa M.	LMA	Intern	7/26/2006	Testing for Steering terminations	1.2			A1
Abraham	Lisa M.	LMA	Intern	7/26/2006	Testing of Steering Project Changes	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Receive, print and update log for new Internal Audit reports from T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with S. Sheckell regarding Details for DPSS 07/28 divisional visit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with team regarding Divisional Review invitations received.	0.2			A1
Asher	Kevin F.	KFA	Partner	7/26/2006	Participate in E&C Q1 and Q2 meeting.	3.9			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Discussed interim audit timing with J. Steele and R. Nedadur	0.2			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss AR Confirmation procedures for July 31.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss AR Reserve changes from Q1 to Q2.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of DPSS warranty reserve.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of Flextronics settlement documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of balance sheet analytics and related discussions with J. Steele.	1.3			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of significant accounting estimates (warranty, inventory reserve, AR reserve) documentation at DPSS.	1.3			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	E&S Quarterly Review - Reviewed reserve rollforward documentation.	1.2			A1
Chandler	Chase	CC	Intern	7/26/2006	Revisions to the automotive suppliers adoption list.	1.1			A1
Chandler	Chase	CC	Intern	7/26/2006	Preparation of comparative analysis for the balance sheet reserves accounts from Hyperion.	3.5			A1
Gerber	Katherine A.	KAG	Senior	7/26/2006	T&I - Obtain badge form, complete, and have signed	0.2			A1
Gerber	Katherine A.	KAG	Senior	7/26/2006	T&I - Prepare tooling analytics for Q2	0.5			A1
Gerber	Katherine A.	KAG	Senior	7/26/2006	T&I - follow-up on Q2 open items.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2006	Review of DVTS JV accounting memos supporting equity accounting and investment valuation.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2006	Attendance at E&C Divisional Quarter Review meeting. In attendance B. Dellinger, T. Timko, Williams (FD), Brooks (AFD), and various accounting personnel.	5.1			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Received journal entry testing spreadsheet from N. Miller and discussed entries that need to be tested for Q2 review	0.4			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Meeting with G. Naylor to obtain supporting documentation for IBNR reserve and adjustment from Allowance for Doubtful accounts to Billing Adjustments reserve	0.6			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Tied out supporting documentation for IBNR reserve and reserve for billings adjustment	1.3			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Performed journal entry review from Q2	4.1			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Travel time from Warren, OH after completing Q2 review for Delphi Packard	4.1			A1
Huffman	Derek T.	DTH	Senior	7/26/2006	Meeting with A. Bianco, S. Pacella and T. Gilbert to discuss SOD tool rules comparison and analysis.	0.4			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Travel time to/from Saginaw.	1.4			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw -Meeting with D. Houston to discuss Q2 inventory reserves.	1.7			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw- Met with R. Marcolla to discuss the changes in the Q2 warranty reserve.	1.9			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw- Obtained supporting documentation for the Q2 inventory reserves and documented inquiries.	2.1			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw- Obtained supporting documentation for the Q2 warranty reserve and documented inquiries.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with J. Lowry to discuss the tooling rollforward schedule.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with S. Reinhart to discuss balance sheet fluctuation questions.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with C. Zerull to discuss the status of the quarter.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with F. Nance to discuss the upcoming inventory observations.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with S. Reinhart to finalize income statement flux analysis.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Time spent finalizing documentation for the income statement fluctuations.	1.7			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Travel time back from Warren, OH.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Time spent preparing and compiling explanations for the balance sheet fluctuations.	3.3			A1
Pacella	Shannon M.	SMP	Manager	7/26/2006	Worked with staff to provide core team with output for DGL NSJE CAAT.	0.9			A1
Pagac	Matthew M.	MMP	Manager	7/26/2006	E&C - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/26/2006	AHG - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/26/2006	Saginaw - Planning for the second quarter with the audit senior and client.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Dayton - Interim-Coordinating AR Confirm procedures with client	0.2			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Meeting with client to obtain support for Debtor financial statements	0.3			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Meeting with client and audit team to discuss the AR Set-off procedures for Q1	0.6			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Reviewing reserve account analytics for Q1	4.6			A1
Rasmussen	Kyle M.	KMR	Intern	7/26/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	2.5			A1
Sheckell	Steven F.	SFS	Partner	7/26/2006	Review Q1 topics with team	2.9			A1
Simpson	Jamie	JS	Senior Manager	7/26/2006	General review of wire room walkthrough.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/26/2006	General review of Debt walkthrough for Q1.	1.3			A1
Simpson	Jamie	JS	Senior Manager	7/26/2006	Review of significant agreements for initial audit procedures.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/26/2006	Coordination with TSRS team on non-standard JE testing for Q2.	2.3			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	1st quarter tax review questions from C. Tosto and D. Kelley	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Review Tax Effects of OCI memo written by J. Erickson	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Review 1st quarter tax review work papers.	1.7			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Preparation of questions for J. Erickson and R. Patel.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Follow-up call to S. Kihn for open items related to 1st quarter tax review.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review.	3.2			A1
Stille	Mark Jacob	MJS	Staff	7/26/2006	Time spent going over Steering testing (program change, new user, terms) with L. Abraham .	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/26/2006	Determine amounts over TE for Delphi Corporate, Packard, and Saginaw NSJE.	1.7			A1
Stille	Mark Jacob	MJS	Staff	7/26/2006	Working on Delphi NSJE to determine completeness of journal voucher file.	2.9			A1
Abraham	Lisa M.	LMA	Intern	7/27/2006	Testing for Steering Program Change	3.2			A1
Anantharaman	Sangeetha	SA	Staff	7/27/2006	TSRS - Compiled the population from the information provided by the client and selected samples for testing.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with L. Jakob regarding E&Y - Phone Number for packages received, etc.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with J. Simpson and L. Timchak regarding Delphi Worldwide Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of email to team regarding Long Distance PIN Auth Code per Delphi's request.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Revisions to Division Status Summary - Final per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with T. Manire regarding Travel to China - visa's for S. Sheckell.	0.3			A1
Asher	Kevin F.	KFA	Partner	7/27/2006	Update on the status of Q1 and Q2 issues at Saginaw	4.1			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	DPSS Quarterly Review - Meeting with R. Nedadur to discuss journal entry testing procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	DPSS Quarterly Review - Review of XM Settlement memorandum, agreement, and journal entries.	1.3			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	DPSS Quarterly Review - Review of quarterly analytics and meetings with J. Steele and R. Nedadur to obtain additional information.	3.2			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	E&S Quarterly Review - Status update and analytical review discussions with M. McWhorter.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	E&S Quarterly Review - Review of significant reserve documentation for Q1.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	Quarterly Review - Discussed Q1 and Q2 tie out with A. Ranney and C. Chandler	0.5			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	Quarterly Review - Review of T. Timko's summary of quarterly accounting issues.	0.8			A1
Chandler	Chase	CC	Intern	7/27/2006	Verified the intercompany profit reserve accounts were listed under the legal structure in Hyperion	0.5			A1
Chandler	Chase	CC	Intern	7/27/2006	Wrote the scope and some conclusions on the bank reserve accounts for Q1	0.5			A1
Chandler	Chase	CC	Intern	7/27/2006	Set up a comparison for the bank reserve accounts for Q2	1.1			A1
Chandler	Chase	CC	Intern	7/27/2006	Identified bank reserve accounts that were out of scope and saved them for review.	2.2			A1
Chandler	Chase	CC	Intern	7/27/2006	Tied out the Q2 financial statements to the Hyperion report.	2.5			A1
Ellis	Timothy A.	TAE	Senior	7/27/2006	TSRS - Discussion of audit procedures and status with Senior	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	7/27/2006	T&I - Begin JE review - work on formatting file	1.2			A1
Gerber	Katherine A.	KAG	Senior	7/27/2006	T&I - tooling analytics - prepare analytics for Q2	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2006	Roundtrip travel time for attendance at Divisional quarterly meeting in Saginaw.	3.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2006	Attendance at Saginaw Divisional Quarter Review meeting with K. Asher. In attendance B. Dellinger, T. Timko, D. Knill, Perkins (AFD), and various accounting personnel.	5.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Discussion with C. Smith re: ETR calculation and contingency reserve issues.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Work on workpaper documentation for tax provision	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Meet with C. Smith, J. Erickson, R. Patel, D. Kelley and C. Tosto re: ETR and contingency reserve questions	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Review ETR w/p's with C. Smith including C. Tosto's review notes.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Meet with C. Tosto, D. Kelley and C. Smith re: contingency reserve and ETR.	1.8			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Pulled data from Hyperion to tie in to fixed asset walkthrough documentation to clear review notes	0.9			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Met with J. Hudson to walkthrough cash receipts for HQ for the cash receipts walkthrough	1.2			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Updated fixed asset walkthrough documentation for new documentation received from after meeting with L. Criss.	1.3			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Meeting with L. Criss to discuss questions relating to fixed asset walkthrough to clear review notes	1.4			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Planning: started comparison of PwC validation program testing request lists to steps we have in AWS	2.6			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Meeting with J. Brooks of E&C to discuss Q2 status	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	7/27/2006	Time incurred selecting journal entries to test for Q2	1.2			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Internal meeting discussing Journal Entry Testing	1.4			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Meeting with A. Renaud of E&C to obtain additional supporting schedules for Q2	1.8			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Working on reserve analytics schedule for Q2	3.1			A1
Kelley	Daniel F.	DFK	Partner	7/27/2006	Q1 meet with Ronak and J. Erickson re: FIN 18 calculation	0.4			A1
Kelley	Daniel F.	DFK	Partner	7/27/2006	Q1 meet with T. Timko and S. Kihn re: FIN 18 calculation	0.4			A1
Kelley	Daniel F.	DFK	Partner	7/27/2006	Meeting with audit team re: Q1 timing	0.5			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Obtained and documented conclusions regarding the Q2 customer owned tooling rollforward.	1.2			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Travel time to/from Saginaw.	1.4			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Obtained and documented conclusions regarding the Q2 restructuring activity.	1.4			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Obtained detail of journal entries over assigned TE and documented recurring entries based on previous quarter's procedures.	2.7			A1
Martell	Michael A.	MAM	Principle	7/27/2006	Discussion with the team regarding questions on control issue resolutions and retesting	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Scheduling meeting with A. Brazier for derivative/PGM accounting.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Packard - Coordinating Packard inventory with staff.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Work on the Packard Q2 SRM.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Update Packard Q2 fluctuation analysis.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Review the finalized Q2 Packard JE review file.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Follow-up with N. Sweeney regarding open items for the quarter.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Work with K. Gerber to determine the JE review process.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Work on T&I SRM.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Initial review of the Q2 fluctuation analysis.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Review of the Q2 tooling rollforward and determine how to address with the client.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Review of T&I quarterly files prepared by K. Gerber.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Working with client to answer questions on and obtain the quarterly fluctuation analysis.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/27/2006	Discussed additional data to be collected for NSJE with Sr. Manager	0.7			A1
Pagac	Matthew M.	MMP	Manager	7/27/2006	E&C - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/27/2006	AHG - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/27/2006	Saginaw - Planning for the second quarter with the audit senior and client.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly review-Performing procedures to tie out Q1 balances to the appropriate support	4.2			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Accumulating support for entries made to the Debtor financial statements.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Creating a list of requests for the client of Q2 review schedules.	0.8			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Discussing review notes with team on Corporate TB analytics	1.1			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Reviewing Q1 significant account analytics for unusual items.	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/27/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	Call with G. Anderson (AHG) regarding CFO review	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	AHG - Worked on BS analytics	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	AHG - Worked on the IS Analytics	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	AHG - Preparation of the Journal Entry file, sent to AHG - G. Anderson, including the Q2 JE review.	3.5			A1
Sheckell	Steven F.	SFS	Partner	7/27/2006	Attend Saginaw Q1 meeting	4.5			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Review of 8-K's for Q1/Q2.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with S. Sheckell on quarter status.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with N. Miller regarding Q2 status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Review of email from France team regarding Duaoi restructuring charge.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with S. Pacella regarding Non-std JE CAATS.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	1st quarter open items meeting with K. Asher, S. Sheckell, D. Kelley, and C. Tosto	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	1st quarter tax review points discussion w/ J. Hegelmann	1.1			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	1st quarter tax review issues meeting w/ J. Hegelmann, C. Tosto, and D. Kelley	1.8			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	Prep. for and 1st quarter tax review meeting w/ J. Erickson, R. Patel, and E&Y tax team	1.9			A1
Stille	Mark Jacob	MJS	Staff	7/27/2006	Calculating over TE amounts for Delphi Corporate, Saginaw, & Packard for audit team.	0.9			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Roundtrip travel to Delphi and back from Pittsburgh	2.6			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Sensitive access testing procedures.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Met with ACF2 expert to walk through some of the ACF2 reports to understand the access IT people were granted. Through this meeting we determined more reports were necessary to complete.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Continued to update testing with steps taken to obtain documentation	2.6			A1
Trembath	Claire N.	CNT	Intern	7/27/2006	Packard - Perform Inventory Observation in Warren, Ohio	13.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Provide staffing templates to J. Simpson per her request.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Update log and file IA reports reviewed by J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Correspondence with J. Simpson and N. Miller regarding reviewed IA reports.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Correspondence with J. Simpson regarding email received from B. Welsh regarding Delphi Conference Call July 27.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Correspondence to team regarding PIN Code Launch Delay.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Provide Delphi Bankruptcy News, Issue No. 34 to J. Simpson per her request.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Preparation of email to team regarding Delphi - Updated Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Updates to Delphi - Updated Contact List.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Miscellaneous activities such as providing assistance to engagement team.	1.8			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	E&S Quarterly Review - Review of Year-End, Q1, and Q2 tooling rollforwards.	2.2			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	DPSS Quarterly Review - Status update meeting with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	DPSS Quarterly Review - Meeting with D. Langford to discuss Q4 2005 deficiencies and related meeting preparation.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	E&S Quarterly Review - Calls with R. Hofmann to discuss tooling rollforwards and related adjustments.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	General - Discussions with J. Simpson regarding engagement staffing.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	Quarterly Review - 2nd quarter environmental project update meeting with M. Hester and J. Hunt.	1.1			A1
Burns JR	John E.	JEB	Senior Manager	7/28/2006	Discussion with S. Sheckell regarding KPMG goodwill valuation.	0.5			A1
Chandler	Chase	CC	Intern	7/28/2006	Began setting up a PBC listing	1.1			A1
Chandler	Chase	CC	Intern	7/28/2006	Set up a comparison on Hyperion for significant reserve accounts	2.2			A1
Chandler	Chase	CC	Intern	7/28/2006	Finished creating comparisons for the Q2 bank reserve accounts on Hyperion	2.4			A1
Chandler	Chase	CC	Intern	7/28/2006	Searched the significant and bank reserve accounts for accounts that were out of scope and highlighted them in Excel.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	7/28/2006	TSRS - Discussion of audit procedures and status with Senior	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/28/2006	Workpaper documentation on non-up valuation allowance (France)	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/28/2006	Work on template to summarize activity in France to support valuation allowance memo	1.6			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Meeting with M. Kloss of E&C to obtain API supporting detail	0.6			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Meeting with M. Kloss of E&C to obtain API documents	0.7			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Meeting with A. Renaud of E&C discussing journal entry testing	1.1			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Discussing API tie-out procedures with Delphi team	2.2			A1
Kelley	Daniel F.	DFK	Partner	7/28/2006	FIN 18 discussion with tax team	0.4			A1
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with K. Asher, S. Sheckell, C. Smith and C. Tosto re: ETR & timing	0.7			A1
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with B. Sparks re: contingency reserve items	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	DPSS - Quarter 2 review meeting at location with S. Sheckell, T. Timko and DPSS finance team	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	Corp - Q2 environmental meeting	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	Corp - Conference call regarding the status of labor legal cases.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	E&S - Review of draft Q2 analyticals.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	Other - Preparation of timesheet and expenses.	0.2			A1
Marold	Erick W.	EWM	Senior	7/28/2006	Saginaw- Reviewed the division's key reserve rollforward and documented conclusions.	1.9			A1
Marold	Erick W.	EWM	Senior	7/28/2006	Saginaw- Review income statement analytics prepared by the division.	2.1			A1
Marold	Erick W.	EWM	Senior	7/28/2006	Saginaw- Drafted the 2nd quarter summary review memorandum which summarizes significant Q2 events and conclusions.	3.9			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Packard - Preparation time for the physical inventory observations.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/28/2006	Travel time to Warren, OH for Packard physical inventory observation.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Work on the Packard Q2 SRM.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Finalize Packard JE review.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Review of the Packard Q2 inventory rollforward.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Reveiw of workpapers for the Q2 Packard review, including inventory reserves, billing reserves, warranty reserves, and tooling.	3.2			A1
Pacella	Shannon M.	SMP	Manager	7/28/2006	Preparation of email containing additional billings to J. Piazza, IT Sox Director.	0.2			A1
Pacella	Shannon M.	SMP	Manager	7/28/2006	Discussed Packard testing status with team.	0.4			A1
Pagac	Matthew M.	MMP	Manager	7/28/2006	AHG - Reviewing current quarter accounting memos	1.2			A1
Pagac	Matthew M.	MMP	Manager	7/28/2006	Saginaw - Reviewing current quarter accounting memos	3.8			A1
Ranney	Amber C.	ACR	Senior	7/28/2006	Corporate Walkthroughs - Documenting the derivatives walkthrough.	1.5			A1
Ranney	Amber C.	ACR	Senior	7/28/2006	Quarterly Review - Following-up on questions related to Q1 pension and OPEB accounting	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/28/2006	Preparation of a copy of the Delphi 1st quarter 10Q for J Simpson	0.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/28/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	8.2			A1
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	AHG - Meeting with J. McGee to discuss the fluctuations in the IS.	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	AHG - Worked on the IS Analytics	1.3			A1
Ruzicic	Danijela	DR	Staff	7/28/2006	Perform inventory observation at Packard Plant (Warren OH)	7.0			A1
Sheckell	Steven F.	SFS	Partner	7/28/2006	Coordination of D&T workpaper review	0.9			A1
Sheckell	Steven F.	SFS	Partner	7/28/2006	Attend DPSS Q1 meeting	4.0			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Review of Delphi staffing for August and Sept.	3.6			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with L. Gabbard regarding journal entry review.	0.2			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with A. Ranney on Corporate Q2 review.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with S. Sheckell regarding D&T workpaper review.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with Corporate team on Q2 status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussion with N. Miller regarding T&I Q2 review status.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Work on France NOL/projected income schedule re: no need for valuation allowance	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Review non-U.S. deferred tax asset valuation memo for position on France (1st quarter tax review work)	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Scheduling France losses/income from 2003 - 2008 as evidence that valuation allowance is not needed	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Travel time from Delphi HQ for first quarter tax review work.	1.6			A1
Thomas	Heather M.	HMT	Senior	7/28/2006	Discussion with Consultant around AS/400 reports required.	0.6			A1
Thomas	Heather M.	HMT	Senior	7/28/2006	Testing around remediation of AS/400 setting.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	E&S - Review of Q2 analyticals	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	E&S - Review and discussion of the Denso patent matter with M. Boehm.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	Corp - Review of final version of corp walkthroughs	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	Corp - Review of latest version of the substantive procedures in AWS	1.7			A1
A1 Project Total:						<u>1,492.7</u>		<u>\$3,000,000</u>	

Accounting Assistance - A2

Bankruptcy

Larson	Christopher J.	CJL	Partner	7/2/2006	Review of agreements and draft memo re: pension/OPEB issues with Delphi/GM agreements.	1.9	\$750	\$1,425	A2
Asher	Kevin F.	KFA	Partner	7/5/2006	Research regarding FASB 106 accounting for flowbacks to GM	1.1	\$700	\$770	A2
Fitzpatrick	Michael J.	MJF	Partner	7/5/2006	Conf. call with C. Larson, K. Asher, and S. Sheckell regarding OPEB issue at Delphi.	2.0	\$750	\$1,500	A2
Krabill	Aaron J.	AJK	Senior Manager	7/5/2006	Corp - Reviewing pension consultation memo	1.2	\$425	\$510	A2
Larson	Christopher J.	CJL	Partner	7/5/2006	Conference call with K. Asher, S. Sheckell and M. Fitzpatrick regarding OPEB issue at Delphi.	1.1	\$750	\$825	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Larson	Christopher J.	CJL	Partner	7/5/2006	Preparation for conference call with K. Asher, S. Sheckell and M. Fitzpatrick regarding OPEB issue at Delphi.	0.4	\$750	\$300	A2
Asher	Kevin F.	KFA	Partner	7/6/2006	Call with J. Sheehan regarding accounting for GM flowbacks	0.9	\$700	\$630	A2
Holman	David L.	DLH	Partner	7/6/2006	Review tech memo for Delphi reorg matters	1.8	\$750	\$1,350	A2
Holman	David L.	DLH	Partner	7/6/2006	Discussion with C. Larson and pension team acctg for Delphi reorg matters	1.2	\$750	\$900	A2
Larson	Christopher J.	CJL	Partner	7/6/2006	Discussion of pension issue with D. Holman.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	7/6/2006	Discussion with J. Sheehan, T. Timko, J. Williams and S. Kihn regarding the Attrition Program accounting	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	7/6/2006	Update accounting memo related to Attrition Program	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	7/6/2006	Research with national office accounting for Attrition Program	2.6	\$525	\$1,365	A2
Asher	Kevin F.	KFA	Partner	7/10/2006	Review of agreements and related accounting for the attrition agreement	3.2	\$700	\$2,240	A2
Fitzpatrick	Michael J.	MJF	Partner	7/10/2006	Call with C. Larson, K. Asher, and S. Sheckell re: Delph OPEB accounting.	1.0	\$750	\$750	A2
Larson	Christopher J.	CJL	Partner	7/10/2006	Call with K. Asher, S. Sheckell and M. Fitzpatrick re: Delphi OPEB accounting.	0.6	\$750	\$450	A2
Sheckell	Steven F.	SFS	Partner	7/15/2006	Discussion with J. Sheehan, T. Timko, S. Kihn and J. Williams regarding accounting for FAS 106 attrition program	1.4	\$525	\$735	A2
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Revisions to Summary memo on Attrition Programs per S. Sheckell.	2.4	\$125	\$300	A2
Asher	Kevin F.	KFA	Partner	7/17/2006	Accounting research related to FASB 106 and 87 liabilities resulting from the attrition agreement	4.3	\$700	\$3,010	A2
Fitzpatrick	Michael J.	MJF	Partner	7/17/2006	Accounting research related to FASB 106 and 87 liabilities resulting from the attrition agreement	1.0	\$750	\$750	A2
Sheckell	Steven F.	SFS	Partner	7/17/2006	Research discussion regarding FAS 106 settlement with national office	1.6	\$525	\$840	A2
Sheckell	Steven F.	SFS	Partner	7/17/2006	Update FAS 106 memo related to Delphi and national office comments for attrition program accounting	1.9	\$525	\$998	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	7/18/2006	Research on the impact of the attrition agreement on the FASB 106 and FASB 87 accounting	2.6	\$700	\$1,820	A2
Asher	Kevin F.	KFA	Partner	7/18/2006	Review of the Q-1 bankruptcy related disclosure and accounting matters	2.4	\$700	\$1,680	A2
Fitzpatrick	Michael J.	MJF	Partner	7/18/2006	Research on the impact of the attrition agreement on the FASB 106 and FASB 87 accounting	1.0	\$750	\$750	A2
Holman	David L.	DLH	Partner	7/18/2006	Pension settlement issues conf. call with team, C. Larson and Francine.	1.9	\$750	\$1,425	A2
Larson	Christopher J.	CJL	Partner	7/18/2006	Conf call with Delphi team and Nat'l. Acctg re: settlement accounting related to flow-backs.	1.9	\$750	\$1,425	A2
Sheckell	Steven F.	SFS	Partner	7/18/2006	Research OPEB accounting issues with national office related to attrition program	1.5	\$525	\$788	A2
Asher	Kevin F.	KFA	Partner	7/20/2006	Research on the French severance accounting related to the restructuring	1.7	\$700	\$1,190	A2
Fitzpatrick	Michael J.	MJF	Partner	7/20/2006	Research accounting for pension and OPEB related to attrition program	1.0	\$750	\$750	A2
Holman	David L.	DLH	Partner	7/20/2006	Review GM separation documents.	0.4	\$750	\$300	A2
Holman	David L.	DLH	Partner	7/20/2006	Research question on settlement further.	0.6	\$750	\$450	A2
Asher	Kevin F.	KFA	Partner	7/21/2006	Research meetings on OPEB and pension accounting matters related to the attrition plan	2.3	\$700	\$1,610	A2
Holman	David L.	DLH	Partner	7/21/2006	Settlement acctg question regarding Delphi/GM agreement	0.6	\$750	\$450	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	Discussion with J. Sheehan and S. Kihn regarding attrition program pension and OPEB accounting	0.7	\$525	\$368	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	Research accounting for pension and OPEB related to attrition program	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	7/24/2006	Research on the FASB 87 remeasurement	2.4	\$700	\$1,680	A2
Sheckell	Steven F.	SFS	Partner	7/24/2006	Research FAS 88 related to settlement	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	7/24/2006	Review pension/OPEB accounting rules related to IUE buyouts	1.6	\$525	\$840	A2
Sheckell	Steven F.	SFS	Partner	7/25/2006	Discuss accounting for pension/OPEB with S. Kihn	0.7	\$525	\$368	A2
Asher	Kevin F.	KFA	Partner	7/26/2006	Review of Q2 accounting for pension and OPEB agreements resulting from the attrition agreement	1.1	\$700	\$770	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	7/26/2006	Discuss pension/OPEB accounting with T. Timko and S Kihn	3.5	\$525	\$1,838	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Discuss settlement accounting topics with S. Kihn	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Update pension/OPEB accounting memo for supplemental attrition plan issues	1.6	\$525	\$840	A2
Fitzpatrick	Michael J.	MJF	Partner	7/28/2006	Review of draft memo related to attrition programs.	2.0	\$750	\$1,500	A2
A2 Bankruptcy Project Total:						68.3		\$43,465	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/3/2006	Review of international ASM's for: (1) France, (2) China, (3) South Africa, (4) Australia and (5) Mexico.	4.0	\$425	\$1,700	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/3/2006	Review of SRM's from China, France, South Africa, Australia and Mexico.	4.3	\$425	\$1,828	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/4/2006	Completion of GAAP checklist for draft combined Catalyst financial statements.	3.2	\$425	\$1,360	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/4/2006	Review of combined Catalyst financial statement draft, including basic financial statements and footnote drafts.	5.1	\$425	\$2,168	A2
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with M. Hatzfeld regarding Catalyst engagement.	0.4	\$125	\$50	A2
Banker	Lisa M.	LMB	Manager	7/5/2006	Review of the Company's 142 and 144 Analysis	5.8	\$375	\$2,175	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Preparation of Catalyst status update agenda for meeting with S. Daraedt.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Preparation of Catalyst status update agenda for meeting with J. Henning.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Preparation of Catalyst status update agenda for meeting with C. Arkwright.	3.7	\$425	\$1,573	A2
Kearns	Matthew R.	MRK	Senior	7/5/2006	Completing Pension liability and OPEB liability substantive testing as of 12.31.05	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/5/2006	Working on the ICFC for Catalyst	3.2	\$225	\$720	A2
Kearns	Matthew R.	MRK	Senior	7/5/2006	Working on PGAP steps including RPT listing and JE testing	3.6	\$225	\$810	A2
Opaleski	Julie E.	JEO	Intern	7/5/2006	Worked on DITGC editing and finalizing documentation and preparing table of contents	3.1	\$100	\$310	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	7/5/2006	Review Catalyst AWS Files	3.4	\$375	\$1,275	A2
Pagac	Matthew M.	MMP	Manager	7/5/2006	Review Catalyst workpapers	4.6	\$375	\$1,725	A2
Saimoua	Omar Issam	OIS	Staff	7/5/2006	Meeting with K. Tremain to discuss the financial statement tie out	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	7/5/2006	Performed work on the financial stsement tie out	4.9	\$125	\$613	A2
Stille	Mark Jacob	MJS	Staff	7/5/2006	Interface Testing Review.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	Staff	7/5/2006	Review of Catalyst DITGC.	1.6	\$200	\$320	A2
Banker	Lisa M.	LMB	Manager	7/6/2006	Drafting of questions to the audit team regarding the 142 and 144 analysis	1.2	\$375	\$450	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of international SRMs.	2.9	\$425	\$1,233	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Follow-up correspondence development related to review of international SRMs.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of Catalyst AWS file.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of SOPAs (i.e. post-closing adjustment populations) for combined Catalyst financial statements for 2004.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of client-prepared combined financial statement tie-out model, including carve-outs for China and Australia.	4.7	\$425	\$1,998	A2
Henning	Jeffrey M.	JMH	Partner	7/6/2006	Review of Catalyst ASM's/SRM's	1.9	\$525	\$998	A2
Opaleski	Julie E.	JEO	Intern	7/6/2006	Prepared issues matrix for Catalyst	2.1	\$100	\$210	A2
Pagac	Matthew M.	MMP	Manager	7/6/2006	Review AWS files - inventory	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/6/2006	Review Catalyst inventory workpapers.	5.2	\$375	\$1,950	A2
Saimoua	Omar Issam	OIS	Staff	7/6/2006	Met with Jasmine to discuss the allocation portion of the financial statement tie out	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	7/6/2006	Performed Financial statement tie out on the Mexico and Australia Financial statement tie out	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	7/6/2006	Performed financial statement tie out on Tulsa and Florange statements.	4.3	\$125	\$538	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Review of Tulsa audit workpapers.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Review of SOPAs (i.e. post-closing adjustment populations) for combined Catalyst financial statements for 2006.	1.5	\$425	\$638	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Review of SOPAs (i.e. post-closing adjustment populations) for combined Catalyst financial statements for 2005.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Clearing of J. Henning Catalyst review notes for ASMs and SRM's of China, France, Australia, Mexico and France.	4.6	\$425	\$1,955	A2
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Review of Catalyst financial statement drafts	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Review of key issues relative to Catalyst with M. Hatzfeld	1.7	\$525	\$893	A2
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Reviews of international summary memoranda relative to the Catalyst carve out	3.8	\$525	\$1,995	A2
Pagac	Matthew M.	MMP	Manager	7/7/2006	Plan & discuss financial statement tie-out	2.4	\$375	\$900	A2
Pagac	Matthew M.	MMP	Manager	7/7/2006	Continue reviewing inventory workpapers.	5.6	\$375	\$2,100	A2
Saimoua	Omar Issam	OIS	Staff	7/7/2006	Obtained the Australia audited trial balance and reconciled to the Hyperion statements.	5.2	\$125	\$650	A2
Saimoua	Omar Issam	OIS	Staff	7/7/2006	Obtained the France audited trial balance and started tying it to the Hyperion statements	5.3	\$125	\$663	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/8/2006	Preparation of financial statement observation comments for Delphi, relative to status of audited financial statement draft.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/8/2006	Follow-up on issues noted in ASMs/SRM's of China, France, Australia, Mexico and South Africa relative to items requiring E&Y Detroit finalization.	4.8	\$425	\$2,040	A2
Henning	Jeffrey M.	JMH	Partner	7/8/2006	Review of Catalyst financial statement draft	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/8/2006	Review of non-U.S. SRM's/ASM's - finalization of notes for M. Hatzfeld.	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/8/2006	Conf. call with M. Hatzfeld and M. Pagac re: Catalyst status and specific discussion around non us reports	1.4	\$525	\$735	A2
Saimoua	Omar Issam	OIS	Staff	7/8/2006	Obtained the Shanghai audited trial balance and reconciled to the Hyperion financial statements.	4.9	\$125	\$613	A2
Saimoua	Omar Issam	OIS	Staff	7/8/2006	Obtained the South African audited trial balance and reconciled to the Hyperion statements	5.3	\$125	\$663	A2
Henning	Jeffrey M.	JMH	Partner	7/9/2006	Review of Catalyst Financial Statement Draft	2.1	\$525	\$1,103	A2
Pagac	Matthew M.	MMP	Manager	7/9/2006	Reviewing inventory workpapers	2.5	\$375	\$938	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/9/2006	Obtained the Mexican audited trial balance and reconciled to the Hyperion statements	4.6	\$125	\$575	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Tied out market value of PGM's on inventory rec's	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Tied SOPA's to FIM detail	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Meeting with J. Ong regarding the consolidated financial statements	2.3	\$100	\$230	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Tied allocations to consolidated financial statements	5.8	\$100	\$580	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2006	Catalyst Meeting with C. Arkwright (AFD).	0.1	\$425	\$43	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2006	Review of Draft audit financial statement disclosures.	4.6	\$425	\$1,955	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2006	Review of consolidation model.	3.3	\$425	\$1,403	A2
Henning	Jeffrey M.	JMH	Partner	7/10/2006	Review of M. Hatzfeld correspondence re: status and ke; issues for Catalyst	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Call with M. Dean regarding revenue and expense fluctuations.	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Time incurred reviewing draft financial statements	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Reviewing OPL search	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Auditing Pension and OPEB accruals	6.4	\$225	\$1,440	A2
Pacella	Shannon M.	SMP	Manager	7/10/2006	Discuss open testing items with team and had conference call with Catalyst contact re: password controls for ADP application.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	7/10/2006	Reviewing inventory workpapers	7.8	\$375	\$2,925	A2
Pagac	Matthew M.	MMP	Manager	7/10/2006	Providing engagement supervision to team	4.8	\$375	\$1,800	A2
Pagac	Matthew M.	MMP	Manager	7/10/2006	Discussions with J. Henning regarding status	0.4	\$375	\$150	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Discussion with M. Hatzfeld regarding status of the financial statement tie out.	2.1	\$125	\$263	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Created a work plan for financial statement tie out.	1.2	\$125	\$150	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Meeting with J. Ong to discuss the engineering allocatio spreadsheet and the theory used in creating the report	3.6	\$125	\$450	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Obtained the intercompany accounts receivable and accounts payable for Tulsa and tied to the audited trial balances	6.2	\$125	\$775	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	7/10/2006	Documentation of walkthroughs, workpapers, etc.	1.4	\$200	\$280	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Prepared consolidated OAR worksheet	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Prepared Tulsa OAR worksheet	1.3	\$100	\$130	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Tied LCM adjustment support	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Tied out market value of PGM's on inventory reconciliations	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Tied SOPA detail up to the consolidated financial statements	6.0	\$100	\$600	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2006	Review of Planning Documentation.	4.1	\$425	\$1,743	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2006	Review AWS program steps and status of completion.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2006	Review of electronic audit workpapers.	3.9	\$425	\$1,658	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review of consolidation	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Catalyst status discussion to plan for communication to Delphi.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Inventory LCM discussion with M. Hatzfeld.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review of goodwill and intangible matters for Catalyst	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review consolidation	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Conf. call with E&Y Australia to discuss Catalyst	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review status of key issues with M. Hatzfeld.	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Debrief on meeting with C. Arkwright with M. Hatzfeld.	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Discussion with M. Dean regarding OPEB liability questions	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Working on PGAP worksteps	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Drafting rep letter	3.2	\$225	\$720	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Working on liabilities subject to Compromise balances	6.4	\$225	\$1,440	A2
Pacella	Shannon M.	SMP	Manager	7/11/2006	Detail review of IT workpapers for Catalyst.	2.0	\$300	\$600	A2
Pagac	Matthew M.	MMP	Manager	7/11/2006	Providing engagement supervision to team	4.6	\$375	\$1,725	A2
Pagac	Matthew M.	MMP	Manager	7/11/2006	Updating team management as to Tulsa status	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	7/11/2006	Updating inventory workpapers	6.2	\$375	\$2,325	A2
Saimoua	Omar Issam	OIS	Staff	7/11/2006	Obtained the intercompany receivable and payable for Florange and SLP and sent to international teams for confirmation	5.9	\$125	\$738	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/11/2006	Obtained the intercompany payable receivable for Australia and South Africa and sent to international teams for confirmation	6.2	\$125	\$775	A2
Stille	Mark Jacob	MJS	Staff	7/11/2006	Determination of AP vendor, AR vendor, and Inventory price master files for audit team review of appropriateness.	0.7	\$200	\$140	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Tied LCM Adjustment support	0.7	\$100	\$70	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Tie consolidated financial statements to locations	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Workpaper documentation - responding to review notes	2.7	\$100	\$270	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Prepared and SG&A Analytic	3.2	\$100	\$320	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Tied SOPA detail up to Consolidated Financial Statements	4.3	\$100	\$430	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2006	Review of Elimination entries for consolidation model.	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2006	Review of Engineering allocations for consolidation model.	3.0	\$425	\$1,275	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2006	Completion of GAAP checklist	4.3	\$425	\$1,828	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Catalyst - Discussion of other key issues with team	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Participate on Hong Kong conference call	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Status discussion with M. Hatzfeld regarding FAS 133, inventory, and good will.	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Catalyst inventory review	2.9	\$525	\$1,523	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing international emails from E&Y foreign teams	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing E&C SOPA entries for 2005	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Discussions with P. Swindell regarding PGM Vault Inventory	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing E&Y France's SRM and OAR	2.8	\$225	\$630	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing tie-out of financial statements	6.4	\$225	\$1,440	A2
Pacella	Shannon M.	SMP	Manager	7/12/2006	Detail review of workpapers.	4.0	\$300	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	7/12/2006	Providing engagement supervision to team	5.4	\$375	\$2,025	A2
Pagac	Matthew M.	MMP	Manager	7/12/2006	Updating inventory workpapers	5.8	\$375	\$2,175	A2
Pagac	Matthew M.	MMP	Manager	7/12/2006	Reviewing Catalyst workpapers	2.8	\$375	\$1,050	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/12/2006	Prepared the work papers for the SOPA/adjustment part of the financial statement tie out and started working on the income statement part.	5.1	\$125	\$638	A2
Saimoua	Omar Issam	OIS	Staff	7/12/2006	Worked on the elimination part of the financial statement tie out and obtained all necessary documentation and audited the entries performed by Delphi.	6.8	\$125	\$850	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tied LCM Adjustment support	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Workpaper documentation - review note response	1.6	\$100	\$160	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tied consolidated financial statements to locations	1.7	\$100	\$170	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tie consolidated financial statements to locations	2.0	\$100	\$200	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tied audited trial balances to Hyperion financials	3.6	\$100	\$360	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2006	Review of Manufacturing Expense allocations in consolidation model.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2006	Review of pro-forma adjustments in consolidation model.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2006	Review of draft SOPA entries included in consolidation model.	2.8	\$425	\$1,190	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with Australian Catalyst team	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Status calls re: Catalyst issues - derivatives, inventory, and prep for Client status call.	0.9	\$525	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/13/2006	Reviewing 2005 SOPA entries and ensuring they were reasonable	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/13/2006	Working on reviewing audit program in AWS and ensuring we have performed all required procedures	3.4	\$225	\$765	A2
Kearns	Matthew R.	MRK	Senior	7/13/2006	Time incurred reviewing consolidated financial statement tie-out.	5.2	\$225	\$1,170	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Providing engagement supervision to team	4.9	\$375	\$1,838	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Updating team management as to Tulsa status	1.4	\$375	\$525	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Updating inventory workpapers	3.6	\$375	\$1,350	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Reviewing Catalyst workpapers	1.1	\$375	\$413	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Meeting with A. Radjewski regarding questions related to the financial statement tie out and submitted an open items list.	3.2	\$125	\$400	A2
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Meeting with J. Ong to discuss all open items related to the allocations part of the financial statement tie out and cleared other items	3.4	\$125	\$425	A2
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Prepared confirmations related to the Noble metals.	3.2	\$125	\$400	A2
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Reconciled to the reconciliations when the confirmations were received related to the Noble metals.	2.4	\$125	\$300	A2
Stille	Mark Jacob	MJS	Staff	7/13/2006	Clearing of review comments for Catalyst walkthroughs and documentation.	2.1	\$200	\$420	A2
Anibal	Christina J.	CJA	Intern	7/14/2006	Researched PGMs	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	7/14/2006	Met with A. Randjewski and discussed tie-out	2.0	\$100	\$200	A2
Anibal	Christina J.	CJA	Intern	7/14/2006	Tying location audited TB's to the location tabs which ti up tot he consolidated statements	5.3	\$100	\$530	A2
Cook	Vaughn A.	VAC	Senior Manager	7/14/2006	SFAS 133 assistance related to take-or-pay precious metals contracts at the Catalyst division.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	Review of report tie-out working papers.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	Review of PGM inventory workpapers and mark-to-market elimination accounting.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	ICFC preparation.	1.8	\$425	\$765	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Conf. call regarding status and to-do items.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Conference call with J. Williams re: JW review of Catalyst financial statements	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Discussion regarding inventory accounting with M. Pagac.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Catalyst status call with S. Dereadt, Roth, C. Arkwright, M. Hatzfeld, etc.	1.8	\$525	\$945	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Plant safety introduction including safety video and obtaining proper safety equipment.	0.8	\$125	\$100	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Discussions with client and audit team regarding testing issues, sample changes, and procedures.	1.2	\$125	\$150	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Catalyst - Documenting inventory count.	1.2	\$125	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Catalyst - samples taken for vault count/weigh.	1.7	\$125	\$213	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Await client packaging of sample selections	2.3	\$125	\$288	A2
Kearns	Matthew R.	MRK	Senior	7/14/2006	Conversation with D. Hammonds regarding OPEB payments	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/14/2006	Reviewing tie-out of financial statements	3.6	\$225	\$810	A2
Kearns	Matthew R.	MRK	Senior	7/14/2006	Auditing Pension and OPEB accruals.	4.2	\$225	\$945	A2
Miller	Nicholas S.	NSM	Manager	7/14/2006	Summarizing data on the PGM contracts to discuss with FAS 133 and valuation experts.	1.7	\$300	\$510	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Discuss status of scheduling meeting with VEGA to discuss SAP journal entry information for SAS 99 procedures.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Call with Steering IT coordinator to discuss client assistance items for upcoming testing.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Discuss status with team on workpaper documentation and answer questions on review notes.	0.6	\$300	\$180	A2
Pagac	Matthew M.	MMP	Manager	7/14/2006	Providing engagement supervision to team	6.2	\$375	\$2,325	A2
Pagac	Matthew M.	MMP	Manager	7/14/2006	Updating team management regarding Tulsa status	1.8	\$375	\$675	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Meeting with M. Pagac and M. Hatzfeld to discuss the progress on the financial statement tie out	2.3	\$125	\$288	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Worked on the PGM quantity roll and gained an understanding of the Excel sheet prepared by P. Swindell.	4.5	\$125	\$563	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Prepared confirmations related to the reclaim amounts of PGM's.	3.4	\$125	\$425	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Reconciled to the reconciliations after receiving the confirmations related to the reclaim amounts of PGM's	2.2	\$125	\$275	A2
Stille	Mark Jacob	MJS	Staff	7/14/2006	Clean-up of review comments and follow up for Catalyst walkthrough procedures.	2.9	\$200	\$580	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/15/2006	Review of draft audit financial statements.	4.5	\$425	\$1,913	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/15/2006	Derivative accounting review for PGM leasing.	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/15/2006	Client meetings to discuss technical topics related to financials: pension, inventory accounting, derivatives.	2.3	\$425	\$978	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred working on consolidated SAD for Catalyst audit	4.3	\$225	\$968	A2
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred reviewing E&Y France's SAD and SRM regarding Catalyst	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred reviewing E&Y Shanghai's SAD.	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred posting entries to consolidated SAD for E&Y Shanghai's SAD.	0.5	\$225	\$113	A2
Rothmund	Mario Valentin	MVR	Staff	7/15/2006	Accounts Receivable Workpaper Review	5.2	\$200	\$1,040	A2
Saimoua	Omar Issam	OIS	Staff	7/15/2006	Performed audit related work on the PGM reconciliations.	4.3	\$125	\$538	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	M&A discussions (S. Daraedt and Roth) to discuss revised audit timing and deadlines.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	Client meetings to discuss company status of completion of open items.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	Review and preparation of workpaper access letters.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	FAS 133 research for PGM take-or-pay contracts.	3.1	\$425	\$1,318	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Work on planning agenda for C. Arkwright	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Update of PM/TE for final Results	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Inventory review - consigned PGM	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Review international SRM's final issues	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Updates to Catalyst planning docs	1.9	\$525	\$998	A2
Kearns	Matthew R.	MRK	Senior	7/16/2006	Time incurred reviewing E&Y Shanghai's SAD and posting entries to consolidated SAD	5.8	\$225	\$1,305	A2
Kearns	Matthew R.	MRK	Senior	7/16/2006	Time incurred preparing emails to E&Y International Team's regarding SAD entries.	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	7/16/2006	Time incurred formatting consolidated SAD for Catalyst audit	1.7	\$225	\$383	A2
Pacella	Shannon M.	SMP	Manager	7/16/2006	Review cleared review notes given to team for Catalyst work performed.	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	7/16/2006	Providing engagement supervision to team	5.3	\$375	\$1,988	A2
Pagac	Matthew M.	MMP	Manager	7/16/2006	Updating team management regarding Tulsa status	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/16/2006	Preparing international correspondence	1.4	\$375	\$525	A2
Rothmund	Mario Valentin	MVR	Staff	7/16/2006	Financial Statement Tie -out Review of the entities in Mexico, China, Australia and U.S.	5.3	\$200	\$1,060	A2
Saimoua	Omar Issam	OIS	Staff	7/16/2006	Reviewed the PGM inventory reconciliation and confirmations for reasonability.	4.1	\$125	\$513	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Banker	Lisa M.	LMB	Manager	7/17/2006	Review of the answers from the audit team regarding the 142 and 144 analysis	1.2	\$375	\$450	A2
Banker	Lisa M.	LMB	Manager	7/17/2006	Initial drafting of the 142 and 144 memo	1.3	\$375	\$488	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2006	Meeting with K. Tremain to answer client questions regarding financial statement presentation.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2006	Meetings with M&A (S. Daraedt and Roth) relative to timetable for buyer filing LOI with bankruptcy court, audit completion, and workpaper access.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2006	Review of PM/TE, allocation, International audit instructions, technical memos for purposes of 2nd partne review package.	5.3	\$425	\$2,253	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review Catalyst legal letter/updated key issues list.	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review purchase agreement criteria	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Catalyst carve out status call with Audit team	1.2	\$525	\$630	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Contacting E&Y Champion Audit engagement team and E&Y Staff person in order to get approval of getting O. Saimoua time for the Catalyst Audit.	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred preparing emails to E&Y Shanghai Team regarding SAD entries	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred formatting consolidated SAD	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred formatting legal letter response for Catalyst audit.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred reviewing E&Y international team's SRMs	4.4	\$225	\$990	A2
Miller	Nicholas S.	NSM	Manager	7/17/2006	Conference call with S. Underberg and V. Cook to discuss accounting for PGM contracts.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	7/17/2006	Providing engagement supervision to team	6.7	\$375	\$2,513	A2
Pagac	Matthew M.	MMP	Manager	7/17/2006	Correspondence with international teams	3.8	\$375	\$1,425	A2
Pagac	Matthew M.	MMP	Manager	7/17/2006	Reviewing Catalyst workpapers	4.5	\$375	\$1,688	A2
Rothmund	Mario Valentin	MVR	Staff	7/17/2006	Footnotes Tie-out	4.2	\$200	\$840	A2
Rothmund	Mario Valentin	MVR	Staff	7/17/2006	SOPAs for 2005 & 2006	7.9	\$200	\$1,580	A2
Saimoua	Omar Issam	OIS	Staff	7/17/2006	Meeting with P. Swindell to obtain all support documents necessary for completion of PGM quantity test.	2.6	\$125	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/17/2006	Obtained the physical PGM count and performed audit procedures to verify the PGM values at period ends.	5.8	\$125	\$725	A2
Saimoua	Omar Issam	OIS	Staff	7/17/2006	Obtained the rest of the PGM confirmations and performed audit procedures reconciling the confirm quantity to the GL quantities.	3.7	\$125	\$463	A2
Stille	Mark Jacob	MJS	Staff	7/17/2006	Discussion with M. Kearns to determine problems with AWS file.	0.4	\$200	\$80	A2
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Review of IT workpapers from Catalyst audit	0.7	\$475	\$333	A2
Cook	Vaughn A.	VAC	Senior Manager	7/18/2006	SFAS 133 technical assistance with regard to Catalyst carve-out audit.	0.5	\$425	\$213	A2
Cook	Vaughn A.	VAC	Senior Manager	7/18/2006	Discussion of corporate SFAS 133 matters.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	Meeting with C. Arkwright to discuss Florange pension accounting issue.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	Review of pension/OPEB work papers and financial statement disclosures.	2.7	\$425	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	Review of liabilities subject to compromise details and disclosures.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	M&A update discussion related to catalyst carve-out audit, and preparation of agenda.	2.3	\$425	\$978	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Catalyst team status update	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Review FAS 133 documentation re: catalyst take or pay contracts	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Catalyst conference call re: closing balance sheet	1.8	\$525	\$945	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Reviewed E&C's consolidated financial statement schedule for Catalyst	4.6	\$225	\$1,035	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Time incurred working on Pension and OPEB accruals	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Revised REP letter for Catalyst audit	1.7	\$225	\$383	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Reviewed consolidated SAD schedule with Sr. Manager	3.1	\$225	\$698	A2
Miller	Nicholas S.	NSM	Manager	7/18/2006	Follow-up with S. Ugorowski in regards to the break-out of the Catalyst portion of the PGM contracts.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	7/18/2006	Follow-up with J. Schmidt in regards to discounting the valuation of the PGM contracts.	0.4	\$300	\$120	A2

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Miller	Nicholas S.	NSM	Manager	7/18/2006	Preparation of documentation and memo for files in relation to the PGM contracts.	1.3	\$300	\$390	A2
Pacella	Shannon M.	SMP	Manager	7/18/2006	Catalyst - Reviewing workpapers	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	7/18/2006	Providing engagement supervision to team	3.7	\$375	\$1,388	A2
Pagac	Matthew M.	MMP	Manager	7/18/2006	Reviewing Catalyst workpapers	5.7	\$375	\$2,138	A2
Pagac	Matthew M.	MMP	Manager	7/18/2006	Correspondence with international teams	3.6	\$375	\$1,350	A2
Rothmund	Mario Valentin	MVR	Staff	7/18/2006	Accounts Receivable Workpaper clean up- additional work on the AR fluctuations	4.3	\$200	\$860	A2
Rothmund	Mario Valentin	MVR	Staff	7/18/2006	Financial Statement Footnote Tie-out, Shanghai, South Africa (additional time occurred through incomplete workpapers delivered by client)	7.7	\$200	\$1,540	A2
Saimoua	Omar Issam	OIS	Staff	7/18/2006	Meeting with K. Tremain to discuss all open items related to the financial statement tie out.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	7/18/2006	Meeting with M. Roeder to request support documents for the engineering allocation piece of the allocation financial statements.	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	7/18/2006	Performed audit procedures to test the allocation part of the financial statements.	4.6	\$125	\$575	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with N. Miller regarding PGM contracts for Catalyst.	0.4	\$425	\$170	A2
Stille	Mark Jacob	MJS	Staff	7/18/2006	Clearing of additional review comments.	0.6	\$200	\$120	A2
Tanner	Andrew J.	AJT	Senior Manager	7/18/2006	Review of Catalyst IT work papers	1.3	\$475	\$618	A2
Underberg	Scott	SU	Senior Manager	7/18/2006	Catalyst - Review metal curves.	0.9	\$425	\$383	A2
Underberg	Scott	SU	Senior Manager	7/18/2006	Follow-up phone call regarding metal curves.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2006	Review of FAS 87, FAS 106 technical literature to facilitate client understanding and booking of Florange pension.	4.6	\$425	\$1,955	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2006	Correspondence with TSRS group relative to conclusion reached and audit implication if any.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2006	Preparation of Max Control Risk Memo, sufficiency of substantive audit procedures.	2.8	\$425	\$1,190	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review inventory pricing with M. Pagac.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Discussion with N. Miller re: Catalyst FAS 133 conclusions	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review of project/to-do list with M. Hatzfeld for C. Arkwright.	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review pension and OPEB actuarial results for Catalyst	1.2	\$525	\$630	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Meeting with K. Tremain to discuss audit adjustments to include in the Catalyst Financial Statements	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Auditing revenue and expense accounts for Delphi Tulsa location	5.1	\$225	\$1,148	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Reviewed emails from E&Y Shanghai team regarding SAD entries	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Adjusting Tulsa SAD for 2004 - 2006 for new entries	1.6	\$225	\$360	A2
Miller	Nicholas S.	NSM	Manager	7/19/2006	Follow-up with V. Cook about the valuation of PGM contracts, including how they should be valued in the absence of quoted market data.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	7/19/2006	Call with A. Brazier to discuss the valuation of the valuation of the PGM contracts.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	7/19/2006	Catalyst - Reviewing workpapers	0.6	\$300	\$180	A2
Pagac	Matthew M.	MMP	Manager	7/19/2006	Providing engagement supervision to team	6.4	\$375	\$2,400	A2
Pagac	Matthew M.	MMP	Manager	7/19/2006	Updating team management regarding Tulsa status	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/19/2006	Reviewing Catalyst workpapers	5.3	\$375	\$1,988	A2
Rothmund	Mario Valentin	MVR	Staff	7/19/2006	Review of the AR Workpaper, additional work on several workpaper	4.1	\$200	\$820	A2
Rothmund	Mario Valentin	MVR	Staff	7/19/2006	Cash Flow Statement Tie- out	7.6	\$200	\$1,520	A2
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Cleared review notes relating to the Tulsa inventory area.	5.6	\$125	\$700	A2
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Obtained support documents for the commercial & SG&A allocation and performed audit procedures to test the validity of the amounts.	2.7	\$125	\$338	A2
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Discussed the SOPA items relating to the financial statement tie out with M. Rothmund.	3.1	\$125	\$388	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussion with J. Henning regarding PGM contracts for Catalyst.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussion with V. Cook regarding PGM contracts related to Catalyst business.	0.5	\$425	\$213	A2
Stille	Mark Jacob	MJS	Staff	7/19/2006	Conference call to discuss review comments.	0.5	\$200	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	7/19/2006	Meeting with S. Pacella and M. Stille to address Catalys IT review comments	0.7	\$475	\$333	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of TSRS audit documentation.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of AWS file.	2.7	\$425	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Performance of PGAP procedures.	2.9	\$425	\$1,233	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Catalyst - derivative valuation	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Work on French pension matter	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Discussion of engagement letter with B. Thelan regarding Catalyst.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Conf. call with M. Hatzfeld regarding engagement letter updates and status of FS.	0.8	\$525	\$420	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Working on clearing AWS	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Auditing revenue and expense accounts for Delphi Tulsa location	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Reviewed tie-out of SOPA items to client's consolidating model	3.3	\$225	\$743	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Meeting with E&Y staff to discuss SOPA entries recorded by client	2.7	\$225	\$608	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Time incurred adjusting/reviewing liabilities subject to compromise audit schedules for 2005 and 2006	1.8	\$225	\$405	A2
Miller	Nicholas S.	NSM	Manager	7/20/2006	Discussions with J. Henning and M. Hatzfeld in regards to the appropriate valuation of the PGM contracts.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	7/20/2006	Running valuation models using the various different criteria on the PGM contracts.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	7/20/2006	Catalyst - Reviewing workpapers	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	7/20/2006	Providing engagement supervision to team	4.2	\$375	\$1,575	A2
Pagac	Matthew M.	MMP	Manager	7/20/2006	Catalyst client discussions	3.2	\$375	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	7/20/2006	Reviewing Catalyst workpapers	2.6	\$375	\$975	A2
Pellegrin	Amy B.	AMP	Client Serving Associate	7/20/2006	SAS review workpapers for L. Banker	1.0	\$75	\$75	A2
Rothmund	Mario Valentin	MVR	Staff	7/20/2006	Work performed on ICFC	1.5	\$200	\$300	A2
Rothmund	Mario Valentin	MVR	Staff	7/20/2006	Cash Flow Statement Tie-out	2.2	\$200	\$440	A2
Rothmund	Mario Valentin	MVR	Staff	7/20/2006	Financial Statement Tie-out	8.7	\$200	\$1,740	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/20/2006	Meeting with K. Tremain to discuss the Hyperion trial balances that don't reconcile to the Pegasus model.	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	7/20/2006	Discussed the combined financial statement tie out and an update on the status of the tie out process and on any open items with M. Hatzfeld.	3.2	\$125	\$400	A2
Saimoua	Omar Issam	OIS	Staff	7/20/2006	Obtained support documents for the engineering allocation part of the combined financial statements and reviewed them.	4.1	\$125	\$513	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/21/2006	Preparation of draft SRM.	2.3	\$425	\$978	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/21/2006	Review of draft OAR analyticals, legal letter responses.	3.9	\$425	\$1,658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/21/2006	Draft of Rep Letter.	2.6	\$425	\$1,105	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Conf. call with S. Dereadt	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Conf. call re: GM warranty claim	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Update review of planning docs	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Preparation of email correspondence to Delphi Legal Counsel (M. McGuire and T. Twomey) requesting legal letters for Catalyst Audit	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Created a new Consolidated SAD schedule based on SAD items discovered by E&Y U.S. team	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Proposed changes to liabilities subject to compromise footnote in FS	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Working on PGAP checklist - journal entry testing.	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Working on PGAP checklist - subsequent event testing.	1.9	\$225	\$428	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Reviewing emails from E&Y international team regarding SAD items	0.6	\$225	\$135	A2
Pagac	Matthew M.	MMP	Manager	7/21/2006	Providing engagement supervision to team	4.3	\$375	\$1,613	A2
Pagac	Matthew M.	MMP	Manager	7/21/2006	Reviewing Catalyst workpapers	3.2	\$375	\$1,200	A2
Rothmund	Mario Valentin	MVR	Staff	7/21/2006	Financial Statement Footnote Tie-out	6.0	\$200	\$1,200	A2
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Performed final review on the commercial allocation piece of the financial statement out exercise.	3.8	\$125	\$475	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Reviewed SOPA's related to the financial statement tie out.	4.9	\$125	\$613	A2
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Discussed the methodolgy used in the engineering allocation calculation M. Hatzfeld and M. Pagac.	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Discussed the methodology used in the pegasus model with M. Kearns.	1.8	\$125	\$225	A2
Kearns	Matthew R.	MRK	Senior	7/22/2006	Clearing ICFC review notes	1.6	\$225	\$360	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Review key issues for Monday's status meeting	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Complete review of ASM document	1.2	\$525	\$630	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Review of financial statement Draft	1.4	\$525	\$735	A2
Banker	Lisa M.	LMB	Manager	7/24/2006	Continue drafting the 142 and 144 memo	2.0	\$375	\$750	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Florange pension matter	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of financial statement close process and related allocations, adjustments etc.	1.8	\$525	\$945	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of financial statements/updates on disclosures etc.	2.9	\$525	\$1,523	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Call with T. Twomey of Delphi Legal to discuss Catalyst.	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Reviewing internal emails from Partner and Sr. Manager discussing items for Catalyst audit.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Posting additional SAD items to SAD	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Clearing liabilities subject to compromise (as of 12.31.05 and 3.31.06) review notes.	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Working on clearing revenue and expense notes	2.6	\$225	\$585	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Time incurred working on the ICFC	3.7	\$225	\$833	A2
Pagac	Matthew M.	MMP	Manager	7/24/2006	Providing engagement supervision to team	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/24/2006	Updating team management regarding Tulsa status	2.6	\$375	\$975	A2
Pagac	Matthew M.	MMP	Manager	7/24/2006	Reviewing financial statement workpapers	8.1	\$375	\$3,038	A2
Rothmund	Mario Valentin	MVR	Staff	7/24/2006	Financial Statement Tie-out	8.1	\$200	\$1,620	A2
Saimoua	Omar Issam	OIS	Staff	7/24/2006	Reconciled the FAS 142 & 144 calculation to trial balance.	4.7	\$125	\$588	A2
Saimoua	Omar Issam	OIS	Staff	7/24/2006	Reconciled the amounts to the summary sheet after receiveing support documents for the PGM quantity test I.	5.2	\$125	\$650	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Financial statement comparative to FM	1.1	\$525	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review of FS draft - FSCP information/risks on carve out.	1.5	\$525	\$788	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review and update combined financial statements and report	2.9	\$525	\$1,523	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Posting additional entries to SAD items	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Time incurred completing ICFC	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Working on ASM Addendum memo	3.3	\$225	\$743	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Working on SRM memo	3.6	\$225	\$810	A2
Pagac	Matthew M.	MMP	Manager	7/25/2006	Providing engagement supervision to team	6.7	\$375	\$2,513	A2
Pagac	Matthew M.	MMP	Manager	7/25/2006	Reviewing financial statement workpapers	4.5	\$375	\$1,688	A2
Pagac	Matthew M.	MMP	Manager	7/25/2006	Discussion international LCM	2.3	\$375	\$863	A2
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	SOPA item review	3.1	\$200	\$620	A2
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	Review of Elimination Workpapers.	4.9	\$200	\$980	A2
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	Meeting with K. Tremain to discuss open items.	1.2	\$200	\$240	A2
Saimoua	Omar Issam	OIS	Staff	7/25/2006	A review to the second Pegasus model was initiated after receiving it from K. Tremain.	5.6	\$125	\$700	A2
Saimoua	Omar Issam	OIS	Staff	7/25/2006	Identified the additional adjustments from the second Pegasus model and requested the support documents for them.	4.8	\$125	\$600	A2
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with J. Henning regarding Catalyst matters (LSC and PGM contracts).	0.6	\$425	\$255	A2
Abraham	Lisa M.	LMA	Intern	7/26/2006	Preparation of copies of papers regarding Catalyst	0.3	\$100	\$30	A2
Abraham	Lisa M.	LMA	Intern	7/26/2006	Formatting changes to Excel Spreadsheet for Catalyst	0.4	\$100	\$40	A2
Abraham	Lisa M.	LMA	Intern	7/26/2006	Review and find changes to Catalyst financial statements	1.2	\$100	\$120	A2
Kearns	Matthew R.	MRK	Senior	7/26/2006	Working on Consolidated SAD schedules	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	7/26/2006	Working on overall analytic for Catalyst	2.6	\$225	\$585	A2
Kearns	Matthew R.	MRK	Senior	7/26/2006	Working on SRM for Catalyst audit	6.3	\$225	\$1,418	A2
Pacella	Shannon M.	SMP	Manager	7/26/2006	Closing Call with Catalyst IT.	1.1	\$300	\$330	A2
Pagac	Matthew M.	MMP	Manager	7/26/2006	Finalizing LCM for Tulsa	3.2	\$375	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	7/26/2006	Providing engagement supervision to team	1.2	\$375	\$450	A2
Rasmussen	Kyle M.	KMR	Intern	7/26/2006	Performing analytics for M. Kearns for the sale of assets.	5.6	\$100	\$560	A2
Rothmund	Mario Valentin	MVR	Staff	7/26/2006	SOPA item review	4.1	\$200	\$820	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	7/26/2006	Review of allocation workpapers and additional procedures performed on the workpapers	6.3	\$200	\$1,260	A2
Saimoua	Omar Issam	OIS	Staff	7/26/2006	Worked on reconciling all the audited trial balances to the new Pegasus model.	4.9	\$125	\$613	A2
Saimoua	Omar Issam	OIS	Staff	7/26/2006	Met with K. Tremain to discuss the new Pegasus model and the changes that occurred to it.	3.1	\$125	\$388	A2
Kearns	Matthew R.	MRK	Senior	7/27/2006	Meeting with K. Tremain of E&C to review additional audit adjustments to book in the F/S.	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	7/27/2006	Auditing liabilities subject to compromise balance as of 12.31.05	2.7	\$225	\$608	A2
Pagac	Matthew M.	MMP	Manager	7/27/2006	Creating the Summary review memorandum	5.2	\$375	\$1,950	A2
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	SOPA item review	1.5	\$200	\$300	A2
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	Financial Statement Disclosure review , including cash flow	4.1	\$200	\$820	A2
Saimoua	Omar Issam	OIS	Staff	7/27/2006	Performed a review of reasonableness of the new adjustments/SOPA's related to the second Pegasus model.	5.1	\$125	\$638	A2
Saimoua	Omar Issam	OIS	Staff	7/27/2006	Performed work related to the overall tie out of the combined financial statements.	4.7	\$125	\$588	A2
Kearns	Matthew R.	MRK	Senior	7/28/2006	Reviewing client revised financial statement model and agreeing SAD items in it	2.4	\$225	\$540	A2
Miller	Nicholas S.	NSM	Manager	7/28/2006	Review of the new PGM valuation calculation.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	7/28/2006	Meeting with A. Brazier to discuss derivative memos, particularly regarding the PGM contracts.	0.6	\$300	\$180	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	Financial Statement Tie out Catalyst South Africa- New Model	1.2	\$200	\$240	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	Financial Statement Tie out Mexico- New Model	1.2	\$200	\$240	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	SOPA item review	2.2	\$200	\$440	A2
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Meeting with K. Tremain to finalize any open items left.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Meeting with M. Roeder to request the rest of the support documents needed to complete the engineering allocation.	1.9	\$125	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Cleared any open items left for the financial statement ti out for which we have the support documents.	5.2	\$125	\$650	A2
A2 Catalyst Project Total:						<u>1,021.4</u>		<u>\$278,425</u>	
Corporate									
Miller	Nicholas S.	NSM	Manager	7/5/2006	Rollforward of T&I quarterly explanations, after the Q4 and Q1 adjustments had been recorded.	1.5	\$300	\$450	A2
Boehm	Michael J.	MJB	Manager	7/7/2006	E&S Quarterly Review - Revision of Q1 income statement analytics based on information received from C. Lebeau.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Quarterly Review - Update of Q1 status with A. Krabill.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Quarterly Review - Preparation of Q1 workpapers (analytics, deficiency tracker, etc.).	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	E&S Quarterly Review - Update of Q1 status with A. Krabill.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	E&S Quarterly Review - Preparation of Q1 workpapers (analytics, deficiency tracker, etc.).	0.7	\$300	\$210	A2
Marold	Erick W.	EWM	Senior	7/11/2006	Meeting with B. Murray to discuss subsequent documentation and understand variances between original Hyperion financial statements vs. post CJV Hyperion financial statements.	2.5	\$250	\$625	A2
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Meeting with C. Anderson to discuss settlements with Flextronics, GM SPO, and XM Satellite Radio, Inc.	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Consulting with PPD and others on PSA matter	0.6	\$425	\$255	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Conf. call with T. Timko re: PSA	0.4	\$525	\$210	A2
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	E&S - Review of revised analyticals	1.8	\$425	\$765	A2
Asher	Kevin F.	KFA	Partner	7/13/2006	Audit status discussion regarding Q1 and Q2	1.6	\$700	\$1,120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/13/2006	Quarterly Reviews - Meeting with A. Brazier, J. Nolan, S. Kihn, and D. Bayles to discuss Q1 accounting issues at DPSS, Corporate analytics, etc.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Correspondence with M. McWhorter to discuss Q1 open items	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Review of prior year tooling SOPA adjustment and related discussions with R. Hofmann	1.4	\$300	\$420	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with J. Williams re: PSA matter	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Meeting with J. Simpson and K. Asher - Q1 update	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Preparation of the Q1 update meeting agenda for next week.	0.4	\$425	\$170	A2
Miller	Nicholas S.	NSM	Manager	7/13/2006	Wrap up of Q1 depreciation expense review at Packard due to changes FAS 144 adjustment.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	7/13/2006	Roll forward fluctuation analysis for post-closing adjustments recorded.	1.7	\$300	\$510	A2
Miller	Nicholas S.	NSM	Manager	7/13/2006	Wrap up of review of Q1 SOPA's.	1.7	\$300	\$510	A2
Simpson	Jamie	JS	Senior Manager	7/13/2006	Conf. call with J. Henning regarding Q1 status and agenda for update mtg.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussion with A. Krabill and K. Asher regarding Q1 status.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussion with L. Demers regarding Q1 walkthrough status.	0.3	\$425	\$128	A2
Boehm	Michael J.	MJB	Manager	7/14/2006	E&S Quarterly Review - Revision to Q1 E&S Analytics	1.4	\$300	\$420	A2
Marold	Erick W.	EWM	Senior	7/14/2006	Preparation of a consolidated summary by division of corporate CJV's recorded as part of the Q1 close.	3.3	\$250	\$825	A2
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussion with J. Henning regarding Q1 review status.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussion with J. Williams regarding Q1 review status.	0.3	\$425	\$128	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Preparation of PSA accounting issue notes for J. Williams	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Correspondence re: PSA matter to J. Williams	0.2	\$525	\$105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	7/17/2006	Obtained support for the Form 10-Q and performed an initial review of the supporting documentation.	2.3	\$250	\$575	A2
Marold	Erick W.	EWM	Senior	7/17/2006	Reviewed D&T summary of passed audit adjustments.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-reviewing the Q1 corporate analytics and requesting additional explanations.	5.3	\$225	\$1,193	A2
Rasmussen	Kyle M.	KMR	Intern	7/17/2006	Preparing copies of the first quarter 10Q footnote support which was subsequently changed.	1.3	\$100	\$130	A2
Rasmussen	Kyle M.	KMR	Intern	7/17/2006	Performing 2nd tie out of the 10Q footnotes.	2.1	\$100	\$210	A2
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with A. Ranney and E. Marold regarding Q1 open items.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with P. Brusate regarding 10Q changes.	1.3	\$425	\$553	A2
Simpson	Jamie	JS	Senior Manager	7/17/2006	Review of 10Q and consolidation of E&Y changes.	2.4	\$425	\$1,020	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Discussion of key accounting memos with E&C	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Review PSA matter with K. Asher.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Respond to J. Williams regarding PSA matter.	0.3	\$525	\$158	A2
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-reviewing the Q1 corporate analytics and requesting additional explanations.	3.1	\$225	\$698	A2
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-comparing 2004 SOPA's to client's summary.	0.9	\$225	\$203	A2
Rasmussen	Kyle M.	KMR	Intern	7/18/2006	Performing 2nd tie out of the 10Q footnotes.	5.5	\$100	\$550	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Preparation of email to France team regarding T&I restructuring charge.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with J. Henning regarding various Q1 open items.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Q1 status mtg with J. Williams, S. Kihn, T. Timko and J Sheehan.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Review of draft 2 of 10Q.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussions with A. Ranney on Q1 review status.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Documentation of T&I FAS 112 charge for Q1.	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Meeting with M. McWhorter and A. Jackson to discuss ER&D accounting.	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Correspondence with K. Asher re: DCX matter	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review of DCX accounting memo.	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Discussion with M. Fitzpatrick regarding DCX accounting memo.	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Conf. call with A. Brazier and Andrea re: DCX accounting matter	0.9	\$525	\$473	A2
Marold	Erick W.	EWM	Senior	7/19/2006	Reviewed Q1 2006 and Q4 2005 SOPA entries recorded in the 2006.	2.1	\$250	\$525	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Preparation for Q1 status meeting.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussions with A. Ranney on Q1 review status.	2.1	\$425	\$893	A2
Asher	Kevin F.	KFA	Partner	7/20/2006	Research regarding revenue recognition.	1.1	\$700	\$770	A2
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Review of revised analytic templates for balance sheet and key metrics.	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - ER&D meeting with A. Jackson, M. McWhorter, and R. Hofmann and related meeting preparation	2.2	\$300	\$660	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of DCX accounting memo	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of Denso accounting memo	1.0	\$425	\$425	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Review quarterly issues and company memos (villerone, DCX payments, metal commodity FAS 133)	2.5	\$525	\$1,313	A2
Marold	Erick W.	EWM	Senior	7/20/2006	Meeting with A. Jackson to discuss ER&D and E&Y's position regarding the proper accounting.	1.2	\$250	\$300	A2
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Call with D. Greenbury to discuss the status of the Q1 review.	0.6	\$300	\$180	A2
Simpson	Jamie	JS	Senior Manager	7/20/2006	Discussion with J. Henning regarding T&I FAS 112 charge.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	7/20/2006	Discussions with A. Ranney regarding Q1 procedures.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	7/20/2006	Review of 10Q updated draft.	1.4	\$425	\$595	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	7/21/2006	Attend Q1 audit status meeting	1.6	\$700	\$1,120	A2
Chandler	Chase	CC	Intern	7/21/2006	Updated the Q2 overall analytic with the statements from Hyperion	2.6	\$100	\$260	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Meeting with J. Sheehan, J. Henning, S. Sheckell, and K Asher re: pension, E&C FAS 112 for 1st and 2nd qtrs	1.5	\$525	\$788	A2
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	Corp - Discussion with A. Brazier regarding capitalized ER&D.	0.5	\$425	\$213	A2
Marold	Erick W.	EWM	Senior	7/21/2006	Reviewed non-recurring engineering contracts and conclusions reached by E&S regarding their applicability to EITF 99-5.	2.1	\$250	\$525	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	1st Quarter review update with the Company	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	Discussion with the Company regarding Form 10 Q.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Review updated analytics/quarter status agenda	1.0	\$525	\$525	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2006	Review of Q1 AHG updates, accounting memos related to significant Q1 restructurings and asset impairments.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Conf. call with A. Brazier re: key quarterly review issues	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Meeting with T. Timko, J. Williams, and D. Bayles re: overall quarterly closing schedule, E&Y observations, and key issues for Q2	1.2	\$525	\$630	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review quarterly issues list with K. Asher and S. Sheckell.	2.0	\$525	\$1,050	A2
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Finalize documentation of our review of Q4 and Q1 SOPA's.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Discussed ER&D status with A. Jackson.	0.3	\$300	\$90	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2006	Review of Villeron accounting memo	3.7	\$425	\$1,573	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2006	Review of GMT Cluster warranty	4.0	\$425	\$1,700	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Conf. call with M. Boehm re: 2nd Q matters (tooling, erd, legal reserves)	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review of status of key accounting memos for the Delphi 1st and 2nd quarter with A. Brazier	3.1	\$525	\$1,628	A2
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Completed review of legal reserve analysis for Q2 review procedures	2.4	\$125	\$300	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Documenting explanations for changes on the overall analytics and corporate analytics.	1.7	\$225	\$383	A2
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Tieing out D&T's SOPA's to Delphi's summary.	1.9	\$225	\$428	A2
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with S. Sheckell regarding Q1 status.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with A. Brazier and J. Henning regarding Q1/Q2 accounting memos.	1.7	\$425	\$723	A2
Boehm	Michael J.	MJB	Manager	7/26/2006	E&S Quarterly Review - Communicated follow-up questions regarding balance sheet analytic to M. McWhorter.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	7/26/2006	E&S Quarterly Review - Reviewed SOPA entries for E&S for Q1 and Q2.	0.9	\$300	\$270	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2006	Review of E&C ER&D analysis and accounting conclusion.	2.8	\$425	\$1,190	A2
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Documenting responses to follow up questions on fluctuations for corporate analytics	4.3	\$225	\$968	A2
Simpson	Jamie	JS	Senior Manager	7/26/2006	Review of Duoau FAS 112 documentation.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Meeting with E. Creech to discuss the status of the Q1 accounting memos.	0.2	\$300	\$60	A2
Ranney	Amber C.	ACR	Senior	7/27/2006	Reviewing the Q1 draft.	1.1	\$225	\$248	A2
Ranney	Amber C.	ACR	Senior	7/27/2006	Q1 draft - tying out balances to supporting documents.	1.9	\$225	\$428	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Review Q1 adjustments with T. Timko	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Attend status update meeting with T. Timko, J. Sheehan and J. Williams	1.3	\$525	\$683	A2
Simpson	Jamie	JS	Senior Manager	7/27/2006	Q1/Q2 status meeting with J. Sheehan, J. Williams, S. Kihn and T. Timko	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	7/27/2006	Preparation of materials for Q1/Q2 status update meeting.	1.7	\$425	\$723	A2
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with A. Ranney on status of Corporate Q1 review.	2.3	\$425	\$978	A2
Boehm	Michael J.	MJB	Manager	7/28/2006	E&S Quarterly Review - ER&D update call with A. Jackson and update e-mail to J. Henning.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	7/28/2006	Preparing for a Q1 status update with the client	1.1	\$225	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/28/2006	Working on the tie out of the Q2 updated draft	3.9	\$225	\$878	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	AHG - Meeting with G. Anderson at AHG to discuss the open items, as well as the CFO Legal report	1.1	\$200	\$220	A2
Sheckell	Steven F.	SFS	Partner	7/28/2006	Review 1st quarter 10Q with P. Brusate and J. Williams.	1.6	\$525	\$840	A2
Simpson	Jamie	JS	Senior Manager	7/28/2006	Meeting with P. Brusate and J. Williams to discuss 10Q changes.	1.3	\$425	\$553	A2
A2 Corporate Project Total:						150.7		\$52,405	
Financial Remediation									
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	DPSS - Review of the latest version of the divisional deficiency tracker which includes our incremental procedures.	1.7	\$425	\$723	A2
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Work on drafting and editing comment to the issues summary matrix for the U.S., Non-U.S. and Consolidated tax processes	3.2	\$225	\$720	A2
Miller	Nicholas S.	NSM	Manager	7/14/2006	Preparation of documentation to present to M. Fitzpatrick in regards to the manner in which Packard inventory will be audited.	1.2	\$300	\$360	A2
Miller	Nicholas S.	NSM	Manager	7/14/2006	Preparation of follow-up documentation to Packard for how to appropriately implement and document their supplemental inventory controls.	3.3	\$300	\$990	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Conf. call with D. Bayles re: SOX program review	0.6	\$525	\$315	A2
DeMers	Laurie A.	LAD	Senior Manager	7/18/2006	Meeting with D. Kelly, C. Tosto, L. DeMers, and C. Smith re: executive summary of Sarbanes-Oxley comments related to tax material weakness.	2.2	\$425	\$935	A2
DeMers	Laurie A.	LAD	Senior Manager	7/18/2006	Revisions to draft document on SOX comments to the E&Y Audit team related to tax material weakness.	1.6	\$425	\$680	A2
DeMers	Laurie A.	LAD	Senior Manager	7/18/2006	Discussions of status of draft document on SOX comments with C. Tosto and D. Kelley related to tax material weakness.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Work on edits to Executive Summary for Sarbanes-Oxley comments related to tax material weakness.	2.1	\$225	\$473	A2
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Meeting with D. Kelly, C. Tosto, L. DeMers, and C. Smith re: executive summary of Sarbanes-Oxley comments related to tax material weakness.	2.2	\$225	\$495	A2
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Work on executive summary items with L. DeMers related to tax material weakness.	1.4	\$225	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Participation in 2006 SOX review	2.1	\$525	\$1,103	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with J. Volek regarding 15 key controls.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with D. Bayles on tooling rollforward documentation/review.	0.5	\$425	\$213	A2
Tosto	Cathy I.	CIT	Partner	7/18/2006	Discussion with L. DeMers, D. Kelley, J. Hegelmann, and C. Smith regarding internal control observations from our walkthroughs.	2.1	\$525	\$1,103	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Meeting with D. Bayles and SOX team to discuss 404 status/plan.	2.1	\$425	\$893	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of 1st quarter tax review list of issues related to tax material weakness.	1.2	\$475	\$570	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Conf. call with D. Bayles re: application of key controls to corporate office	0.3	\$525	\$158	A2
Boehm	Michael J.	MJB	Manager	7/24/2006	Quarterly Review - Meeting with J. Henning, T. Timko, D. Bayles, and J. Williams to discuss 15 Key Controls, observations from site visits to date, etc. and related meeting preparation.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	7/27/2006	E&S Quarterly Review - Discussion with M. Wilkes regarding D&T final deficiency listing for Q4 2005.	0.6	\$300	\$180	A2
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Reviewed D&T's updated 2005 summary of control deficiencies and concluded on their impact to our interim review.	2.9	\$250	\$725	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Review status of tax accounting issues with Delphi	1.2	\$525	\$630	A2
Asher	Kevin F.	KFA	Partner	7/28/2006	Research on Q2 goodwill impairment matters	1.9	\$700	\$1,330	A2
A2 Financial Remediation Project Total:						37.7		\$14,110	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
IT Remediation									
Martell	Michael A.	MAM	Principle	7/5/2006	Client meeting to discuss Mexico reliance issues	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	7/5/2006	Meeting with S. Pacella and M. Martell to discuss IT testing issues in Mexico and Delphi IT scoping process	0.7	\$475	\$333	A2
Martell	Michael A.	MAM	Principle	7/6/2006	Client meeting to discuss Mexico testing issues	1.4	\$475	\$665	A2
Tanner	Andrew J.	AJT	Senior Manager	7/6/2006	Meeting with M. Harris to discuss testing approach for 'qualitative' IT sites	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	7/6/2006	Meeting with J. Piazza, B. Thelen, S. Sheckell, and M. Martell to discuss issues with Mexico IT testing	0.9	\$475	\$428	A2
Simpson	Jamie	JS	Senior Manager	7/11/2006	IT Remediation : Discussion with S. Pacella regarding TSRS substantive testing for DGL, SAP and Packard mainframe.	0.8	\$425	\$340	A2
Pacella	Shannon M.	SMP	Manager	7/12/2006	Call with EDS to discuss proposed changes to non disclosure agreement.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Review changes suggested to EDS Non Disclosure Agreement made by E&Y General Counsel.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	7/17/2006	Review Management's documentation on testing procedures for newly identified A sites.	0.5	\$300	\$150	A2
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Review of Delphi management modified test procedures for newly scoped sites	1.3	\$475	\$618	A2
Pacella	Shannon M.	SMP	Manager	7/18/2006	Discuss with EDS issue with Non disclosure agreement.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	7/18/2006	Discuss with E&Y General Counsel issues with non disclosure agreement with EDS.	0.5	\$300	\$150	A2
Stille	Mark Jacob	MJS	Staff	7/18/2006	Time spent copying periodic review. (Steering)	1.9	\$200	\$380	A2
Stille	Mark Jacob	MJS	Staff	7/18/2006	Delays in being able to retain documentation due to EDS disclosure agreement.	1.9	\$200	\$380	A2
Cash	Kevin L.	KLC	Partner	7/19/2006	Review and approval of EDS Non disclosure agreement -	0.7	\$525	\$368	A2
Pacella	Shannon M.	SMP	Manager	7/19/2006	Discuss with E&Y Paris issues with Delphi Managemen with executing SAP BASIS workprogram.	0.7	\$300	\$210	A2
Huffman	Derek T.	DTH	Senior	7/20/2006	Data validation of files received from client for SAP program change testing required due to deficiencies noted during walkthrough.	1.4	\$250	\$350	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	7/20/2006	SAP testing data extraction required due to deficiencies noted during walkthrough.	1.6	\$250	\$400	A2
Pacella	Shannon M.	SMP	Manager	7/20/2006	Discuss with E&Y SAP testing team open items needed for testing.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/20/2006	Discussed with Partner alternatives for Packard substantive testing for change control.	0.3	\$300	\$90	A2
Thomas	Heather M.	HMT	Senior	7/20/2006	Met with T. Weston to review issues raised and remediation steps taken.	1.4	\$275	\$385	A2
Ellis	Timothy A.	TAE	Senior	7/21/2006	Meeting with E&Y Manager to discuss possible options for substantive procedures	0.4	\$275	\$110	A2
Pacella	Shannon M.	SMP	Manager	7/21/2006	Discussion with Packard team on program change testing procedures and substantive procedures.	0.4	\$300	\$120	A2
Ellis	Timothy A.	TAE	Senior	7/25/2006	Discuss with client options for substantive testing procedures due to issues identified with Packard mainframe change management process.	1.1	\$275	\$303	A2
Ellis	Timothy A.	TAE	Senior	7/26/2006	Work with client to identify documentation that would be provided to assist in performing substantive procedures.	0.9	\$275	\$248	A2
Ellis	Timothy A.	TAE	Senior	7/27/2006	Review change control population to determine appropriate sample size for change management substantive procedures	1.1	\$275	\$303	A2
Ellis	Timothy A.	TAE	Senior	7/28/2006	Work with client to determine feasibility of obtaining documentation to support substantive procedures to be performed.	0.8	\$275	\$220	A2
Thomas	Heather M.	HMT	Senior	7/28/2006	Worked with T. Weston to understand items still waiting for to complete testing, and the access forms we had not received.	1.9	\$275	\$523	A2
A2 IT Remediation Project Total:						25.6		\$8,233	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/9/2006	Meeting time incurred with KPMG representatives, J. Perkins, and D. Kneel (FD) to discuss KPMG's carve-out methodology.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/9/2006	Travel time-roundtrip to Saginaw for purposes of attending KPMG meeting.	2.9	*\$213	\$618	A2
A2 Saginaw Carve-Out Project Total:						6.0		\$1,936	
* Billed at 1/2 of hourly billing rate									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tax - Other									
Smith	Christopher W.	CWS	Executive Director	7/5/2006	ETR review discussion w/ B. Van Leeuwen	0.4	\$475	\$190	A2
Tosto	Cathy I.	CIT	Partner	7/11/2006	Review latest ETR calc	0.3	\$525	\$158	A2
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Reviewed ETR Summary schedule received from Zach.	0.7	\$225	\$158	A2
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Preparation of email to Zach to obtain support for ETR schedules.	0.1	\$225	\$23	A2
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Meeting with A. Krabill regarding status of Q1 review and timetable to begin.	0.2	\$425	\$85	A2
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Meeting with J. Erickson, A. Krabill and J. Hegelmann to discuss client assistance schedule and confirm information needed on Mon., July 17 for Q1 tax review.	0.8	\$425	\$340	A2
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Meet with J. Erickson, A. Krabill and L. Demers re: Q1 workpapers	1.1	\$225	\$248	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Meeting with E&Y tax and J. Erickson to discuss open items for Q1 and plan to address them.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Meeting with E&Y tax to discuss Q1 progress.	0.7	\$425	\$298	A2
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review 1st quarter work papers received from J. Ericson with C. Smith	1.6	\$225	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Meet with J. Erickson re: 1st quarter workpapers	0.8	\$225	\$180	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Meet w/ J. Hegelmann re: first quarter tax review documents.	0.3	\$475	\$143	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final documents - began review.	2.0	\$475	\$950	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Review draft ETR calculation and other first quarter tax review documents	1.1	\$475	\$523	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final tax documents coordination.	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter tax review meeting w/ J. Erickson and J. Hegelmann	0.7	\$475	\$333	A2
Smith	Christopher W.	CWS	Executive Director	7/18/2006	Follow-up requests for 1st quarter tax review items	1.4	\$475	\$665	A2
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Meet with R. Patel to discuss items on the ETR calculation	0.8	\$225	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Discuss various tax matters with C. Smith.	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Review ETR workpapers developing a list of questions and open items.	0.8	\$225	\$180	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	1st quarter tax workpaper review.	2.6	\$475	\$1,235	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Meeting with R. Patel to discuss foreign tax quarterly schedules.	0.7	\$475	\$333	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Tax information status update	0.3	\$475	\$143	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of 1st quarter tax review list of issues.	1.2	\$475	\$570	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of follow-up list of questions for J. Erickson.	0.9	\$475	\$428	A2
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Meet with C. Smith, J. Erickson and R. Patel to review open items list and ask questions on ETR workpapers.	0.9	\$225	\$203	A2
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Tax provision workpapers - work on review of ETR calculation	2.2	\$225	\$495	A2
Smith	Christopher W.	CWS	Executive Director	7/20/2006	First quarter analytical review	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Updated client assistance tax list e-mail to E&Y audit, tax, and to J. Erickson	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update first quarter information request tracking schedule.	0.4	\$475	\$190	A2
Tosto	Cathy I.	CIT	Partner	7/21/2006	Discussion with J. Hegelmann regarding the ETR and cushion quarterly information	0.8	\$525	\$420	A2
Smith	Christopher W.	CWS	Executive Director	7/25/2006	Call to J. Erickson re: 1st quarter information	0.3	\$475	\$143	A2
Tosto	Cathy I.	CIT	Partner	7/25/2006	Review foreign ETR and 1st qtr provision	2.8	\$525	\$1,470	A2
Tosto	Cathy I.	CIT	Partner	7/25/2006	Review cushion analysis and state ETR	3.9	\$525	\$2,048	A2
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Review 1st quarter tax review work papers.	1.7	\$475	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Discussion with C. Smith re: ETR calculation and contingency reserve issues.	0.9	\$225	\$203	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Work on workpaper documentation for tax provision	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Meet with C. Tosto, D. Kelley and C. Smith re: contingency reserve and ETR.	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Review ETR w/p's with C. Smith including C. Tosto's review notes.	1.8	\$225	\$405	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kelley	Daniel F.	DFK	Partner	7/27/2006	Q1 review issues meeting with tax team	2.7	\$525	\$1,418	A2
Tosto	Cathy I.	CIT	Partner	7/27/2006	Meeting with B. Sparks related to eff rate	1.1	\$525	\$578	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with J. Erickson, Ronak and tax team re: open items and Q1 questions	1.7	\$525	\$893	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with J. Erickson & S. Kihn re: forecast to etr reconciliation	0.7	\$525	\$368	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Discuss FIN 18 with J. Erickson & S. Kihn.	0.6	\$525	\$315	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Follow-up with S. Sheckell on ETR issue	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	7/28/2006	Meeting with J. Ericson and S. Kihn regarding etr	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	7/28/2006	Discussion regarding ETR and French issues	1.1	\$525	\$578	A2
A2 Tax-Other Project Total:						49.9		\$20,628	
A2 Project Total:						1,359.6		\$419,201	
Tax - A3									
Blank	Jacob M.	JMB	Partner	7/12/2006	Discussion with Skadden re: Adhoc S/H groups & review of regs.	0.5	\$750	\$375	A3
Tosto	Cathy I.	CIT	Partner	7/21/2006	Discussion regarding officers compensation question	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Principal	7/28/2006	Prepare for meeting regarding attribute reduction and other modeling requirements	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Principal	7/28/2006	Meeting with tax department executives to discuss data requirements for bankruptcy emergence tax implications modeling	1.6	\$660	\$1,056	A3
A3 Project Total:						3.9		\$2,619	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with S. Sheckell regarding conference call with W. Eguchi to discuss multiple bankruptcy fee matters.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with V. Singleton regarding June T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Preparation of June Access database for bankruptcy billing process.	0.5	\$125	\$63	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Review June T&E received from V. Singleton; format accordingly for access database import.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Begin formatting June invoice per Court requirements.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Update MASTER Employees and MASTER Code Combo for June invoice.	1.2	\$125	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	7/6/2006	Correspondence with E. Marold regarding Delphi June Reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/6/2006	Correspondence with E. Aliff regarding status of connections check.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	7/6/2006	Continue formatting June invoice per Court requirements.	5.9	\$125	\$738	
Pagac	Matthew M.	MMP	Manager	7/6/2006	Accumulation of information related to preparation of fee application.	0.5	\$375	\$188	
Sheckell	Steven F.	SFS	Partner	7/6/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Continue formatting June invoice per Court requirements.	3.9	\$125	\$488	
Boehm	Michael J.	MJB	Manager	7/7/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Opaleski	Julie E.	JEO	Intern	7/7/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Pacella	Shannon M.	SMP	Manager	7/7/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	7/7/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Rothmund	Mario Valentin	MVR	Staff	7/7/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/7/2006	Accumulation of information related to preparation of fee application.	1.6	\$125	\$200	
Stille	Mark Jacob	MJS	Staff	7/7/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Conference call with W. Eguchi to discuss upcoming Bankruptcy Court deadlines for Delphi (i.e. budget, invoicing format request, etc.).	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Discussion with K. Rasmussen regarding Bankruptcy Court request to reformat invoices into new format per fee committee.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Work on June invoice.	4.1	\$125	\$513	
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Rasmussen	Kyle M.	KMR	Intern	7/10/2006	Correcting the timesheet details so that they match the format that the bankruptcy court desired.	3.9	\$100	\$390	
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Preparation of emails regarding T&E information for June invoice.	1.6	\$125	\$200	
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Work on June invoice.	2.8	\$125	\$350	
Rasmussen	Kyle M.	KMR	Intern	7/11/2006	Formatting previous invoices to comply with Fee Committee request.	0.6	\$100	\$60	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Review Delphi May ending inventory balances per B. Hamblin.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Preparation of schedule showing actual fees incurred for January-May for preparation of budget request from Court.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Work on June invoice.	2.6	\$125	\$325	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Preparation of Catalyst Billing Information per request of M. Pagac.	1.1	\$125	\$138	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Simpson regarding Final May Invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Rossie regarding Delphi Bankruptcy Revised Legal Cost Control, Inc. e-Invoicing guide.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with W. Eguchi and J. Simpson regarding Budget request from fee committee.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Update schedule with January-May fees to include projected June-September fees for budget request.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Updates to June invoice based on information received from individuals.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with M. Hatzfeld regarding Catalyst Billing Information.	0.2	\$125	\$25	
Simpson	Jamie	JS	Senior Manager	7/13/2006	Review of fee budget for bankruptcy court.	0.4	\$425	\$170	
Abraham	Lisa M.	LMA	Intern	7/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Anibal	Christina J.	CJA	Intern	7/14/2006	Accumulation of information related to preparation of fee application.	1.0	\$100	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Boehm	Michael J.	MJB	Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Kearns	Matthew R.	MRK	Senior	7/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$225	\$203	
Marold	Erick W.	EWM	Senior	7/14/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Pacella	Shannon M.	SMP	Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Simpson	Jamie	JS	Senior Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	7/14/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Saimoua	Omar Issam	OIS	Staff	7/15/2006	Accumulation of information related to preparation of fee application.	1.6	\$125	\$200	
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with M. Pagac regarding Catalyst Billing Information request.	0.1	\$125	\$13	
Rossie	Jayne E.	JER	Client Serving Associate	7/17/2006	Discussion with H. Aquino regarding the revised bankruptcy format for the E&Y invoices for Oct - Dec.	0.1	\$125	\$13	
Rossie	Jayne E.	JER	Client Serving Associate	7/17/2006	Discussions with W. Eguchi from Mayer, Brown, Rowe & Maw LLP regarding the revised bankruptcy format for the E&Y invoices for Oct - Dec.	0.4	\$125	\$50	
Rossie	Jayne E.	JER	Client Serving Associate	7/17/2006	Organization of prior files for October, November and December in preparation for revised combination of information.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Work on June invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Preparation of revised Catalyst Billing Information per M. Pagac.	0.8	\$125	\$100	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Email notification to all parties regarding the official change in hearing date for the Delphi invoices submitted through Jan, 06.	0.2	\$125	\$25	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Discussion with W. Eguchi regarding requirements for revised court billing documents.	0.3	\$125	\$38	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Organization of necessary files for reformatting submitted details for the October, November and December invoices.	1.1	\$125	\$138	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Reformatting of October Time and Expense Details - Domestic.	1.7	\$125	\$213	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Reformatting of October Time and Expense Details - International.	4.4	\$125	\$550	
Simpson	Jamie	JS	Senior Manager	7/18/2006	Review of June invoice draft.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with C. Anibal regarding Delphi Expense Descriptions on June invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with C. Tosto regarding Delphi Time Description on June invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with J. Rustay regarding Delphi Time Descriptions on June invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with M. Hatzfeld regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Review email related to Hearing on First Interim Fee Applications - Delphi Corporation.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with A. Ranney regarding Delphi Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with M. Kearns regarding Delphi Expense Inquiries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with J. Rossie regarding Delphi Bankruptcy Revised Legal Cost Control, Inc. e-Invoicing guide including status.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Preparation of June TSRS time for OOS billing purposes per J. Simpson.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Work on June invoice.	3.9	\$125	\$488	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Sending reformatted invoice files to legal counsel for review.	0.2	\$125	\$25	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Discussions with legal counsel regarding reformatted invoice files.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Discussions with N. Pylypchuk regarding transferring the reformatting of prior invoice request.	0.8	\$125	\$100	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Reformatting of November Time and Expense Details - Domestic.	1.9	\$125	\$238	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Reformatting of November Time and Expense Details - International.	5.8	\$125	\$725	
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Stille	Mark Jacob	MJS	Staff	7/19/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with O. Saimoua regarding Delphi Expense Inquiries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with S. Pacella regarding June invoice, OOS billings and reclassing time entries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with J. Simpson regarding status of Jun invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Preparation of June tax time for OOS billing purposes per J. Simpson.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Update June expenses for responses received from individuals.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Pacella	Shannon M.	SMP	Manager	7/20/2006	Accumulation of information related to preparation of fee application.	1.3	\$300	\$390	
Pylypchuk	Natalia V.	NVP	Staff	7/20/2006	Reformatting of October-December Time and Expense Details - Domestic.	8.0	\$125	\$1,000	
Sheckell	Steven F.	SFS	Partner	7/20/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	7/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	7/20/2006	Review of June invoice for bankruptcy court.	3.3	\$425	\$1,403	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Abraham	Lisa M.	LMA	Intern	7/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Boehm	Michael J.	MJB	Manager	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chandler	Chase	CC	Intern	7/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Horner	Kevin John	KJH	Staff	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Marold	Erick W.	EWM	Senior	7/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ranney	Amber C.	ACR	Senior	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Rothmund	Mario Valentin	MVR	Staff	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Simpson	Jamie	JS	Senior Manager	7/21/2006	Review of Exhibit E for June invoice.	1.3	\$425	\$553	
Pylypchuk	Natalia V.	NVP	Staff	7/22/2006	Reformatting of October-December Time and Expense Details - Domestic.	5.0	\$125	\$625	
Pylypchuk	Natalia V.	NVP	Staff	7/23/2006	Continue reformatting prior invoice files.	0.6	\$125	\$75	
Pylypchuk	Natalia V.	NVP	Staff	7/23/2006	Explaining to D. Yu how to continue with reformatting prior invoices project.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell regarding revised June invoice for his review.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Follow-up with M. Hatzfeld regarding Delphi Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Updates to June invoice per J. Simpson for S. Sheckell's review.	2.1	\$125	\$263	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Follow-up with L. DeMers regarding June invoice - Tax time to be billed out of scope.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with R. Ward regarding Draft Delphi Invoice - June 2006 revisions.	0.4	\$125	\$50	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yu	David	DY	Staff	7/24/2006	Work on reformatting prior invoice files per fee committee request.	3.6	\$125	\$450	
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Updates to June invoice per S. Sheckell and J. Simpson, discuss accordingly.	2.3	\$125	\$288	
Sheckell	Steven F.	SFS	Partner	7/25/2006	Review June monthly invoice.	4.3	\$525	\$2,258	
Simpson	Jamie	JS	Senior Manager	7/25/2006	Review of June invoice for submission to bankruptcy court.	1.3	\$425	\$553	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with W. Eguchi regarding [Delphi] Connections Check update.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with J. Rossie regarding previously file E&Y interim fee app.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with W. Eguchi regarding Delphi Monthly Fee Application - June.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Follow-up with M. Hatzfeld regarding Delphi Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Follow-up with M. Kearns regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Review previously filed E&Y interim fee app for interim fee app due 7/31.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Additional updates to June invoice per S. Sheckell and J. Simpson, discuss accordingly.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with C. Tosto and J. Simpson regarding June invoice - Tax time out of scope for June invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Update June invoice for Tax time out of scope.	0.8	\$125	\$100	
Chandler	Chase	CC	Intern	7/26/2006	Created summary of E&Y employees time per H. Aquino for interim fee application exhibit.	3.4	\$100	\$340	
Rossie	Jayne E.	JER	Client Serving Associate	7/26/2006	Revisions to final documents and forwarding to W. Eguchi.	0.6	\$125	\$75	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rossie	Jayne E.	JER	Client Serving Associate	7/26/2006	Review of final revised documents for November and December received from N. Pylypchuk.	1.8	\$125	\$225	
Simpson	Jamie	JS	Senior Manager	7/26/2006	Discussion with H. Aquino regarding June invoice.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	7/26/2006	Review of June invoice.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with W. Eguchi regarding new format for invoices per fee committee.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Follow-up with O. Saimoua regarding Delphi Expense Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with W. Eguchi regarding Second Fee Application (E&Y-Delphi).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with B. Hamblin regarding June invoice cover sheet.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with S. Pacella regarding Final June Invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Foot June invoice for finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of billing summary for June invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of timekeeper summary for June invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of June invoice package for all interested parties; send accordingly.	1.7	\$125	\$213	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Horner	Kevin John	KJH	Staff	7/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pacella	Shannon M.	SMP	Manager	7/27/2006	Prepared additional billing detail for June to present to IT Sox Director.	2.1	\$300	\$630	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	7/27/2006	Development and review of additional billing support	0.4	\$475	\$190	
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Boehm	Michael J.	MJB	Manager	7/28/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chandler	Chase	CC	Intern	7/28/2006	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Kearns	Matthew R.	MRK	Senior	7/28/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Marold	Erick W.	EWM	Senior	7/28/2006	Accumulation of information for preparation for fee application.	0.4	\$250	\$100	
Pagac	Matthew M.	MMP	Manager	7/28/2006	Accumulation of information related to preparation of fee application.	0.2	\$375	\$75	
Ranney	Amber C.	ACR	Senior	7/28/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rasmussen	Kyle M.	KMR	Intern	7/28/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Sheckell	Steven F.	SFS	Partner	7/28/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Simpson	Jamie	JS	Senior Manager	7/28/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Fee Application Preparation Total:						<u>157.9</u>		<u>\$28,470</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period July 29, 2006 through September 1, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/29/2006	Preparation of Q2 AHG SRM.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/29/2006	Preparation and review of E&C SRM.	2.9			A1
Pagac	Matthew M.	MMP	Manager	7/29/2006	E&C - Reviewing first quarter workpapers	5.4			A1
Pagac	Matthew M.	MMP	Manager	7/29/2006	E&C - Providing engagement supervision to the team	3.2			A1
Rodriguez	Michael J.	MJR	Staff	7/29/2006	Perform inventory observation procedures at the Company's Clinton, Mississippi Packard Electric facility.	8.0			A1
Asher	Kevin F.	KFA	Partner	7/30/2006	Review of Packard Q1 work papers	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/30/2006	Review of Packard divisional materials in advance of 8/1/06 meeting.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/30/2006	Review of Saginaw Divisional meeting presentation.	3.3			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	AHG - Reviewing first quarter ASM	3.2			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	AHG - Planning second quarter review	1.1			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	E&C - Reviewing first quarter workpapers	3.4			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	E&C - Discussions with engagement management on first quarter review	1.9			A1
Abraham	Lisa M.	LMA	Intern	7/31/2006	Reformatted files and workpapers for Steering	1.4			A1
Abraham	Lisa M.	LMA	Intern	7/31/2006	Consolidated and verified LID Population Documents and Testing Templates	1.8			A1
Abraham	Lisa M.	LMA	Intern	7/31/2006	Steering User Access Testing	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Preparation of budget to actual reports for actual hours through 7/28.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Print, log and file internal audit reports received for review.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with R. Huter Coleman regarding confirmation of all 2006 IA received.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Review IA report listing received from R. Hunter-Coleman to confirm we have received all reports listed.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with J. Walker regarding E&Y New MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with S. Ludlow regarding Mailbox Requests - A. Krabill name misspelled.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Preparation of emails to team with temporary password for voicemail.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with E. Slazinski, M. Hatzfeld and K. Asher regarding Delphi Packard Divisional Visit.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for K. Barber.	0.1			A1
Barber	Keith A.	KAB	Senior	7/31/2006	DGL/JE - Corporate review of mainframe file.	4.9			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	Corporate Walkthroughs - Review of Corporate CJV process.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	E&S interim - Discussions with E. Marold regarding AR confirmation procedures at E&S and coordination of obtaining related file from client.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	E&S Quarterly Review - Review of significant accounting memos, Q2 reserves, and significant transactions from E&S in Q2.	2.6			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Review - Reviewed Quarterly responsibilities checklist.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Review - Status update meeting with A. Ranney regarding 10Q tie-out procedures.	0.7			A1
Chandler	Chase	CC	Intern	7/31/2006	Created analytics for the Q2 liability subject to compromise account. for comparison to prior year.	0.4			A1
Chandler	Chase	CC	Intern	7/31/2006	Provided documents from the SEC website per M. Boehm regarding preparation for interim analytic procedures for Delphi	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chandler	Chase	CC	Intern	7/31/2006	Highlighted significant accounts that were above our scope for the Q2 analytics.	1.2			A1
Chandler	Chase	CC	Intern	7/31/2006	Q1 - preparation of spreadsheets analyzing Q1 fluctuations in account balances	2.5			A1
Chandler	Chase	CC	Intern	7/31/2006	Finished updating the Q1 and Q2 significant reserve accounts and signed off on them	3.4			A1
Heater	Patricia A.	PAH	Staff	7/31/2006	Documentation of Delphi Inventory	3.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	Discussion with A. Ranney regarding variance analysis on deferred taxes and other tax accounts	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	Send follow-up to J. Ericson & R. Patel re: reminder for remaining open items and questions	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/31/2006	Review of D&T 2005 audit workpapers	3.8			A1
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - meeting with N. Saad to discuss Q2 B/S analytics.	1.3			A1
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - reviewing API Reserve balance as of 6/30/06	2.2			A1
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - working on various other analytics related to Q2	2.6			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Performed the financial statement close walkthrough with R. Reimink, M. Whiteman and B. Murray.	3.8			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Reviewed E&S income statement analytics and prepared follow-up questions for division.	2.2			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Met with B. Murray to discuss the Q2 adjustment to the FAS 112 Jobs Bank accrual.	2.8			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Discussion with D. Gusting regarding our A/R confirmation procedures.	1.2			A1
Martell	Michael A.	MAM	Principle	7/31/2006	IT Progress update discussion with team	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Completion of the Q2 SRM.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Review of the Q2 metrics review.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Discussions with M. Hatzfeld regarding the status of the quarter, and walkthrough of quarterly files.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Completion of the Q1 metrics review.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Finalize sign-off on the Quarterly checklist.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Wrap-up of Packard quarterly fluctuation analysis.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Finalize sign-offs for walkthroughs.	1.1			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	AHG - Review first quarter workpapers.	1.4			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	AHG - Reviewing warranty calculation.	3.4			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	E&C - Reviewing first quarter ASM	3.2			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	E&C - Planning second quarter review	2.0			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Corporate Walkthroughs-documenting our walkthrough of the Extended Disability Benefit plan.	2.2			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Corporate Walkthroughs-clearing Pension/OPEB walkthrough review notes.	2.3			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-meeting with M. Fraylick to obtain Workers' Comp valuation for Q2.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-going over topics to include in the Q1/Q2 SRM with audit team.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-creating a consolidated schedule of all TB's to equal total Delphi	0.7			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-meeting with B. Murray to obtain items for our Q2 review.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-completing the corporate TB analytics.	2.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/31/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	8.8			A1
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	AHG - Preparation of the Income Statement Analysis including the Q2 Q1 Analysis, the Q2 to Q2 Budget Analysis and Q2 vs. Q2 '05 analysis.	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	AHG - Meeting with J. McGee to discuss the fluctuations.	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/31/2006	Review of quarterly review workpapers	3.9			A1
Simpson	Jamie	JS	Senior Manager	7/31/2006	Review of D&T 2005 workpapers.	4.8			A1
Simpson	Jamie	JS	Senior Manager	7/31/2006	Discussion with E. Marold regarding non-standard JE testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/31/2006	Preparation of Q1/Q2 Summary review memorandum.	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	Periodic review testing follow-up for steering.	0.7			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	New/changed user testing follow-up.	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	Time spent with L. Abraham going over Steering testing questions and follow-up.	1.5			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	Time spent working on Delphi NSJE.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Abraham	Lisa M.	LMA	Intern	8/1/2006	Completion of Steering Program Change testing	0.4			A1
Abraham	Lisa M.	LMA	Intern	8/1/2006	User Access Testing for Steering	0.8			A1
Abraham	Lisa M.	LMA	Intern	8/1/2006	Organized documents and labeled workpapers for Steering Program Change	1.1			A1
Abraham	Lisa M.	LMA	Intern	8/1/2006	SAP Program Change testing	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Coordination of copy of draft Audit Committee slides for K. Asher per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with A. Ranney regarding D. Ford's schedule/staffing.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Preparation of email to J. Simpson, A. Krabill, and M. Hatzfeld regarding Delphi Internal Audit Reports.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with Mexico regarding global settlement invoicing procedures for Packard Physical Inventory Obs.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with K. Rasmussen and J. Simpson regarding FROR's in GIS.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with M. Hatzfeld regarding Badge (24/7 access).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with M. Sakowski regarding Updated MAC Address for K. Gerber.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Additional correspondence with M. Sakowski regarding E&Y New MAC Address for K. Barber.	0.1			A1
Asher	Kevin F.	KFA	Partner	8/1/2006	Review of Q1 quarterly review work papers	1.1			A1
Asher	Kevin F.	KFA	Partner	8/1/2006	Packard quarterly review meetings	5.1			A1
Barber	Keith A.	KAB	Senior	8/1/2006	SAP/JE - Profiled and reviewed client data received.	3.1			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	DPSS Interim - Coordination of DPSS API at Plainfield Warehouse with D. Langford and O. Elder.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S interim - Discussions with M. Wilkes regarding E&S interim SOX work.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S interim - Review of interim client assistance listing for delivery to M. Wilkes and M. McWhorter.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S Quarterly Review - Review of Subsequent Event Accounting Guidance and related discussion regarding Shinwa warranty issue at E&S.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S Quarterly Review - Drafting of E&S SRM and open items list for client.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	Quarterly Review - Discussed FX rates used within Hyperion with E. Marold and compared to external source documentation.	0.4			A1
Chandler	Chase	CC	Intern	8/1/2006	Created audit files for Q2	0.6			A1
Chandler	Chase	CC	Intern	8/1/2006	Copied part of the Q2 file from Corporate accounting.	0.7			A1
Chandler	Chase	CC	Intern	8/1/2006	Confirmed accounts in the Intercompany Profit Reserve debtors groups were the only accounts that contained inventory at 10/31/05.	2.1			A1
Chandler	Chase	CC	Intern	8/1/2006	Filled out the missing accounts that brought our totals for the Q1 consolidated balance to equal the totals listed for Delphi in Hyperion	2.5			A1
Chandler	Chase	CC	Intern	8/1/2006	Filled in missing accounts for the income statement to correct the difference between the Delphi total and the totals we summarized.	3.1			A1
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Introductions to T&I personnel	0.2			A1
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Review reserve rollforward from Q1 - Q2	0.2			A1
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Balance Sheet and Income Statement fluctuation analysis - compared balances from Q1 to Q2 and documented explanation for changes	2.3			A1
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Journal entry review - sort & document over-scope journal entries	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2006	Packard -Travel time to Warren, OH.	3.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2006	Attendance at Packard Divisional Quarter Review meeting with K. Asher, B. Dellinger, T. Timko, N. Hotchkin, C. Zerull and various accounting personnel.	5.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 & Q2 - discuss status of check list and status to SRM's with A. Ranney.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Draft Schedule for France DTA & DTL, tying back to valuation allowance memo	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Review e-mails sent from Connie and Janet, printing out attachments.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Review and tick attachments from e-mails sent from Connie and Janet.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Respond to e-mails with questions on the documents received from Connie and Janet.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q2 - ETR schedules - tie out work papers	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Work on draft of summary tax memorandum	2.7			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Conf. call with M. Pagac re: Status of E&C quarter	1.2			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	D&T workpaper review - AHG, Saginaw, and E&C	6.3			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Review 10-Q comments.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Review status agenda.	0.3			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - reviewing freight accrual reserve with J. Brooks.	1.1			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - reviewing freight accrual schedule	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - meeting with J. Arrends to discuss Q2 income statement fluctuations.	1.4			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - working on income statement analytics for Q2	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2006	Review of the Q2 SRM.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2006	D&T workpaper review.	3.2			A1
Marold	Erick W.	EWM	Senior	8/1/2006	Walkthrough of adjustment to the RSU expense based on the cumulative effect of estimated forfeitures.	1.7			A1
Marold	Erick W.	EWM	Senior	8/1/2006	E&S - Prepared a draft interim audit client assistance request memo.	3.9			A1
Marold	Erick W.	EWM	Senior	8/1/2006	Prepared an analysis documenting Q1 2006 interest expense as compared to Q1 2005.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the LCM reserve workpapers for Q2.	0.3			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the AR workpapers for Q2.	0.4			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the inventory reserve workpapers for Q2.	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the warranty reserve workpapers for Q2.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of Q2 accounting memos.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the metrics analysis completed by Packard.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the Q2 fluctuation analysis provided by T&I.	3.2			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	AHG - Reviewing warranty calculation	2.2			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	AHG - Providing engagement supervision to the team	1.2			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	E&C - Reviewing whitepaper - Catalyst warranty	3.4			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	E&C - Reviewing warranty calculation	3.4			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Assisted M. Stille and N. Miller with J/E CAAT procedures.	0.4			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Discussed potential Accounts Receivable CAAT procedures with A. Ranney.	0.7			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Added the workprogram for IT entity level controls to AWS, and made necessary associations.	1.3			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Added a mechanism for capturing TSRS input to Understanding the Business template.	1.4			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Created a TSRS Reliance Strategy execution memo and put an example in AWS under Activity 7.	2.1			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly Review-accumulating review comments to the 10Q from the audit team.	2.3			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly review-documenting explanations for reserve account fluctuations.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly Review-creating a schedule of all Delphi TB's to compare to Delphi Consolidated totals.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly review-reviewing and tying out the company's intercompany profit elimination calculation	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	8/1/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	3.7			A1
Rasmussen	Kyle M.	KMR	Intern	8/1/2006	Performing tie out procedures on the first quarter 10Q	5.4			A1
Rothmund	Mario Valentin	MVR	Staff	8/1/2006	AHG - Review of LCM, Inventory Reserves (5 plants) and Inventory Capitalization	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	8/1/2006	AHG - Work on BS Fluctuation analysis, including the clients analysis submitted to Corporate.	6.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	8/1/2006	Review of DPSS workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	8/1/2006	International coordination	2.2			A1
Sheckell	Steven F.	SFS	Partner	8/1/2006	Review and revise Audit Committee slides	2.8			A1
Simpson	Jamie	JS	Senior Manager	8/1/2006	Review of D&T 2005 workpapers	7.2			A1
Simpson	Jamie	JS	Senior Manager	8/1/2006	Preparation of quarterly review wrap up schedule.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/1/2006	Review of T&I Q2 analytics.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	8/1/2006	Discussion with tax team and client to discuss 2nd quarter information.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	8/1/2006	Review of initial draft of 1st Q review memo.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	8/1/2006	Second quarter tax review work	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/1/2006	Time spent going over questions and follow-up for Steering testing with L. Abraham.	1.2			A1
Stille	Mark Jacob	MJS	Staff	8/1/2006	Time spent working through issues with Delphi NSJE.	2.6			A1
Stille	Mark Jacob	MJS	Staff	8/1/2006	Worked on Delphi NSJE to determine amounts over TE for Corporate, Saginaw, and Packard.	3.4			A1
Tanner	Andrew J.	AJT	Senior Manager	8/1/2006	Review of D&T 2005 workpapers	3.2			A1
Tosto	Cathy I.	CIT	Partner	8/1/2006	Call with J. Ericson on UK issue with regard to ETR.	0.3			A1
Tosto	Cathy I.	CIT	Partner	8/1/2006	Follow-up discussions with D. Kelley and C. Smith regarding UK issue with regard to ETR.	0.3			A1
Trembath	Claire N.	CNT	Intern	8/1/2006	Finalizing workpapers for Delphi Inventory Count-Packard Division	2.4			A1
Abraham	Lisa M.	LMA	Intern	8/2/2006	Work on DGL Controls	5.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Preparation of Quarterly Report to the AC per K. Asher.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with D. Kelley regarding Delphi Pre-Approval Schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with J. Simpson regarding Delphi worldwide code pre-approval confirmation schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Work on Delphi worldwide code pre-approval confirmation schedule per J. Simpson.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with E. Marold regarding S. Sheckell's dial-in information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with K. Rasmussen regarding status of family tree.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with M. Sakowski regarding Mail Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Provide blackline versions of Delphi Draft Q1 10-Q to K. Asher per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Preparation of Q1/Q2 agenda per K. Asher.	0.9			A1
Asher	Kevin F.	KFA	Partner	8/2/2006	Review of procedures related to Q1 and Q2 SAS 100	7.9			A1
Barber	Keith A.	KAB	Senior	8/2/2006	SAP/JE - Review of file layouts with client.	1.8			A1
Barber	Keith A.	KAB	Senior	8/2/2006	DGL/JE - Conversation with client to confirm understanding of DGL maiframe extract.	1.9			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	DPSS Quarterly Review - Discussion with S. Sheckell and J. Steele regarding lump sum settlement portion of PMPI settlement and revisions to workpaper documentation.	1.5			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	DPSS Interim - Review of AR file documentation provided by J. Steele.	1.6			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	DPSS Quarterly Review - Revisions to SRM based on managerial review.	1.7			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	E&S Quarterly Review - Documented E&S analytics based on conversations with M. McWhorter.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Planning - Consolidated - Sent European Training file to C. Nobbs.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Planning - Consolidated - Discussions with engagement seniors regarding AR confirmation approach to be used by divisions.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Prepared for meeting with J. Hunt to discuss environmental issues.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Review of Corporate Accounting Memo log to ensure all Q1 and Q2 memos prepared by divisions had been reviewed.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Discussion regarding Agreement Review documentation with M. Hatzfeld.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Review of AIG D&O and Fiduciary insurance policies as part of significant agreement review.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Review of employee matters agreement, KECP agreement, and GM/Delphi tax matters agreement as part of significant agreements review.	2.5			A1
Chandler	Chase	CC	Intern	8/2/2006	Tied and footed the new Q1 and Q2 balance sheet to the cash flows statements	2.1			A1
Chandler	Chase	CC	Intern	8/2/2006	Formatted the current and non-current spreadsheets to warranty expense and separated them into divisions	2.3			A1
Chandler	Chase	CC	Intern	8/2/2006	Worked on Q1 and Q2 tie outs	3.6			A1
Coran	Thomas W.	TWC	Staff	8/2/2006	Review sample AR output file for CAAT feasibility	0.5			A1
Gerber	Katherine A.	KAG	Senior	8/2/2006	T&I - Contact T&I regarding tooling analytics - prepare schedule to send & discuss	0.2			A1
Gerber	Katherine A.	KAG	Senior	8/2/2006	T&I - Review reserve rollforward - document review and send to manager	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Attend SAS 100 update meeting with T. Timko.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - Discussion with C. Smith regarding status, memo and workpapers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Meet with J. Erickson re: Q2 open items & pick up contingency reserve information	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q1 - clear review points on Q1 tax provision work papers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - tie out O-4 wps - Contingency Reserve	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q1 - Work on draft of tax summary memo	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - Work on tying out ETR workpapers.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Review Saginaw quarterly review files	1.7			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2006	T&I quarterly management presentation session	3.8			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Interim: Reviewed journal entry file for Q2 journal entry review for entries over TE for corporate	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: discussion with D. Butler regarding software development costs that were capitalized in '06.	0.3			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: Met with E. Marold to discuss review notes that have been cleared for corporate walkthroughs.	0.9			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: Updated pre-paid expenses walkthrough documentation to clear review notes	1.6			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: Began clearing review from J Simpson for wire room walkthrough.	1.9			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: updated supporting documentation for the fixed asset walkthrough to clear review notes from J. Simpson.	1.9			A1
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - working on Q2 liabilities subject to compromise balance	2.1			A1
Kelley	Daniel F.	DFK	Partner	8/2/2006	Tax - Work 2nd quarter	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2006	D&T workpaper review.	5.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2006	Quarter 1 and 2 status update meeting with T. Timko, J. Williams and E&Y executive team	1.1			A1
Marold	Erick W.	EWM	Senior	8/2/2006	Met with J. Hunt to update understanding of Q2 Environmental issues.	2.3			A1
Marold	Erick W.	EWM	Senior	8/2/2006	Reviewed Delphi's Q2 adjustment to the executive compensation accrual.	3.6			A1
Marold	Erick W.	EWM	Senior	8/2/2006	Documented Delphi's Q2 adjustment to the SFAS 112 jobs bank accrual.	3.8			A1
Martell	Michael A.	MAM	Principle	8/2/2006	Review of D&T workpapers	2.9			A1
Miller	Nicholas S.	NSM	Manager	8/2/2006	Review and documentation of the certificate of ownership and merger.	0.4			A1
Miller	Nicholas S.	NSM	Manager	8/2/2006	Time spent reviewing, understanding and documenting the Trust agreements and amendments for Delphi Trusts I, II, III, and IV.	3.2			A1
Pacella	Shannon M.	SMP	Manager	8/2/2006	Review D&T 2005 workpapers for Q2 procedures.	3.5			A1
Pagac	Matthew M.	MMP	Manager	8/2/2006	AHG - Reviewing first quarter SRM.	4.2			A1
Pagac	Matthew M.	MMP	Manager	8/2/2006	AHG - Providing engagement supervision to the team.	1.4			A1
Pagac	Matthew M.	MMP	Manager	8/2/2006	E&C - Reviewing warranty calculation	4.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	8/2/2006	E&C - Providing engagement supervision to the team	1.2			A1
Ranney	Amber C.	ACR	Senior	8/2/2006	Quarterly Review-discussing the appropriateness of the Company's warranty reserve balance with audit team.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/2/2006	Quarterly Review-completing the quarterly summary review memorandum	2.3			A1
Ranney	Amber C.	ACR	Senior	8/2/2006	Quarterly Review-performing quarterly review procedures for 1st and 2nd quarters.	7.9			A1
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Analyzing Delphi's procedures for consolidations and minority interests	3.5			A1
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Performing tie out procedures on the first and second quarter 10Q	3.7			A1
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - prepared a Reserve Rollforward Analysis, including a legal, warranty and AR allowance and inventory reserve rollforward.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - Performed Journal Entry Review for AHG, including review of crosscharges	5.8			A1
Sheckell	Steven F.	SFS	Partner	8/2/2006	Review and revise Audit Committee slides	2.2			A1
Sheckell	Steven F.	SFS	Partner	8/2/2006	Quarterly reviews	3.8			A1
Sheckell	Steven F.	SFS	Partner	8/2/2006	Status update with B. Dellinger	3.0			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Preparation for quarter status meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Discussion with A. Ranney on quarter review status.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Preparation of quarterly review memorandum.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Review of GFIS codes for independence review procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Review of T&I quarterly reserve rollforward schedule.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Quarterly review meeting at T&I.	4.1			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Quarter status meeting with T. Timko, J. Williams and S. Kihn.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Meet w/ J. Erickson re: 2nd quarter tax review	0.4			A1
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Met w/ J. Hegelmann to discuss 2nd quarter tax review work papers	0.7			A1

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Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	8/2/2006	Periodic review testing and follow-up for steering.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/2/2006	New/changed user testing and terminations follow-up for steering.	2.9			A1
Stille	Mark Jacob	MJS	Staff	8/2/2006	Program change testing for steering.	3.3			A1
Trembath	Claire N.	CNT	Intern	8/2/2006	Finalizing workpapers for Delphi-Packard Inventory.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Revisions to Quarterly Report to the AC per K. Asher.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of email to Spain regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of spreadsheet containing Delphi Badges - Update for 24/7 access for M. Sakowski's approval.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with L. Timchak and J. Simpson regarding Delphi Worldwide Codes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Confirmation of international codes in GFIS client look-up tool.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with A. Krabill regarding Delphi Voicemail.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with A. Ranney and S. Ludlow regarding voice mailbox temporary password.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with S. Pacella and M. Sakowski regarding extra table in E&Y Area.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with N. Winn regarding Delphi engagement team supplies.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Obtain Delphi GM claim document from J. Hasse per S Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Print Delphi Bankruptcy News per K. Asher and J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Setting up various team members on engagement team printer.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with S. Pacella regarding DGL access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with C. Peterson regarding Delphi Internal Audit Reports for IT review.	0.4			A1
Asher	Kevin F.	KFA	Partner	8/3/2006	Preparation of Q1 and Q2 Audit Committee letter	2.2			A1
Barber	Keith A.	KAB	Senior	8/3/2006	SAP/JE - Data request documentation created for all company codes.	0.9			A1
Barber	Keith A.	KAB	Senior	8/3/2006	DGL/JE - Discuss DGL mainframe questions with client	1.3			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Discussed Denso Patent settlement with A. Krabill and S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Review of income statement and balance sheet analytic explanations provided by client.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Preparation of Q1 and Q2 SRM for E&S Division.	1.7			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Review of documentation related to Ford Retro Price Settlement.	1.3			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Call with R. Hofmann regarding documentation related to Ford Retro Price Settlement.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Call with B. Sax to discuss labor litigation summary and related preparation.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Met with J. Hunt to discuss Q2 environmental reserves and issues.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Discuss various issues with C. Smith and J. Hegelmann regarding Q1 tax review and support to answer questions for C. Tosto during her review.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	Review re-man core inventory issue fact-pattern and accounting.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	SAS 100 review procedures/inquiries with S. Thomas and G. Anderson.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	Attendance at AHG Divisional Quarter review meeting with J. Henning, T. Timko, K. Stipp, S. Thomas, and G. Anderson and various accounting personnel.	4.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Update tax partners on status and discuss action plan of completing work	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Meet with R. Patel re: Q2 ETR schedules	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Q2 - work on ticking provision work papers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Provision work - Q1 - answer questions while Q1 wps were reviewed	4.1			A1
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Attend Quarterly Review Session lead by AHG executives	3.9			A1
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Conference call re: workpaper access	0.3			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Interim: Finished JE review for Q2	1.6			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Discussion with M. Kearns regarding purchase accounting imbalance for intercompany matching walkthrough as the imbalance relates to Catalyst.	0.4			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Met with E. Marold to discuss cash receipts process at HQ	0.6			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Updated supporting documentation for prepaids walkthrough to clear review notes	0.6			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Updated walkthrough template and supporting documentation for the wire room walkthrough	0.8			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Discussion with J. Nolan regarding wire room analysis conducted by Callaway group to clear review notes	0.9			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Met with M. Gunkelman to obtain supporting documentation for the cash receipts walkthrough	1.4			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Updated walkthrough template for the cash receipts walkthrough	1.8			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - meeting with Andrea discussing Q2 journal entries	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - meeting with N. Saad to obtain balance sheet fluctuations for Q2.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - working on E&O reserve analysis as of 6/30/06	2.3			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - working on income statement analytics	2.6			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - working on A/R Reserve Balance analytics as of 6/30/06	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Review of E&S Q1 and 2 SRM	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Correspondence with E&Y Brazil regarding timing of controls testing.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Correspondence with B. Welsh regarding the testing approach for the ESSC.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Organization of notes from D&T workpaper review.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Conference call with B. Sax and M. Boehm regarding the Delphi labor legal claims report.	0.7			A1
Marold	Erick W.	EWM	Senior	8/3/2006	Discussion with E&S manager regarding Type I subsequent event related to the GM/Shinwa warranty reserve.	1.2			A1
Marold	Erick W.	EWM	Senior	8/3/2006	Performed consolidated Q1 analytical procedures for Delphi Corporation.	6.3			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Packard - Review of CAS report for the Romania location.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Packard - Review of CAS report for the Clinton facility.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Review of warranty and workers comp Q2 files.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	T&I - Discussion with E. Creech regarding Q2 journal entries.	0.5			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	T&I - Meeting with M. Madak and L. Severson to discuss income statement fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Documentation of T&I income statement fluctuations.	2.7			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Review of T&I Journal Entry file.	3.3			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Preparation of email to China team to discuss questions on testing procedures to be performed.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Preparation of email to J. Simpson regarding TSRS CAAT procedures and SAS 65 strategy.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Reviewed Reliance Strategy execution memo and provided feedback	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/3/2006	Meeting with Core to discuss AR CAAT procedures and data requests.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Assist team with questions re: Steering and DGL walkthroughs	0.9			A1
Pagac	Matthew M.	MMP	Manager	8/3/2006	AHG - Review 1st quarter workpapers.	4.2			A1
Pagac	Matthew M.	MMP	Manager	8/3/2006	E&C - Reviewing first quarter SRM	3.2			A1
Pagac	Matthew M.	MMP	Manager	8/3/2006	E&C - Providing engagement supervision to the team	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/3/2006	Discussed TSRS Execution memo with S. Pacella.	0.6			A1
Peterson	Christopher A.	CAP	Manager	8/3/2006	Update TSRS Execution memo per discussion with S. Pacella.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Corporate Walkthroughs-completing documentation of the Extended Disability benefit plan Walkthrough	1.2			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Dayton - Interim-coordinating AR Confirmation procedures with TSRS and the client.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly Review-reviewing the company's Q2 workers compensation reserve adjustment.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly Review-discussing tax account fluctuations with our tax team	1.2			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly Review-reviewing the Company's Q2 warranty reserve analysis.	1.3			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly review-documenting explanations for fluctuations on the Q2 overall analytic	2.7			A1
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	AHG - Cleared review notes on the Journal Entry review for Q2.	2.5			A1
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	E&C - received documents filed with the French authorities and analyzed the labor law implications.	2.7			A1
Ruzicic	Danijela	DR	Staff	8/3/2006	Inventory Observation Documentation for Packard Plan (Warren, OH)	3.0			A1
Sheckell	Steven F.	SFS	Partner	8/3/2006	Review quarterly workpapers	3.9			A1
Simpson	Jamie	JS	Senior Manager	8/3/2006	Review of 2005 D&T workpapers.	8.4			A1
Simpson	Jamie	JS	Senior Manager	8/3/2006	Review of Corporate Q1 analytics.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Update C. Tosto 2nd quarter tax review items	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	8/3/2006	1st quarter tax review questions from C. Tosto.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Meet with R. Patel and J. Hegelmann re: 2nd quarter tax review questions	0.8			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Review of FIN 18 and the client prepared rate reconciliation.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Communication with tax team to discuss if Poland should have a valuation allowance and status of remaining Q2 open items.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Discussion with tax team re: answer questions posed by partner during her review of the Q1 work papers and discussion on Q2 tax review areas of concern.	2.1			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Super User/Administrator testing discussion for steering.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Clearing and follow-up for GM applications walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Review of DGL walkthrough and Managements testing.	0.9			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	New/changed user testing follow-up for steering.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Periodic review testing and follow-up for steering.	1.2			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Program Change testing for Steering.	3.1			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Discuss workpapers and status with C. Smith and J. Hegelmann.	0.6			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review U.S. valuation memo	0.9			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review foreign withholding tax and other misc workpapers	1.2			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review non U.S. valuation memo and validate information to data received	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Tracking down electronic copy of upcoming AC slides from the Company per S. Sheckell and K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of packages for M. Fitzpatrick and K. Ashe containing draft AC slides from the Company.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with N. Miller and J. Simpson regarding Delphi Internal Audit Reports reviewed.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with J. Simpson and M. Sachdeva regarding count Summary Report - Delphi June'06.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of international emails regarding Delphi Charge Code Description & Pre-Approval Information Request per J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Assist A. Ranney with locating B. Turner's calendar for meeting set-up.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with Julian regarding binders.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with S. Sheckell and J. Hasse regarding Q1 and Q2 meeting with T. Timko.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with E. Marold regarding DGL access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of expense mailer package for engagement team.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Completed Q2 journal entry review for DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Completed Q2 divisional review checklist for DPSS.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Preparation of quarterly review workpapers and related discussions with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Management inquiry meeting with C. Anderson and related meeting preparation.	1.6			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Interim - Internal discussions with A. Krabill and J. Henning, and M. Wilkes regarding timing of interim audit procedures and ability to leverage PwC's prior testwork.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Discussions with M. McWhorter regarding open items for quarterly review.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Edited Q2 SRM based on managerial review.	0.6			A1

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Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Walked A. Krabill through the Q2 workpaper package/documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Conference call with R. Jobe related to analytical procedures, closing meeting coordination, and related preparation.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	Quarterly Review - Coordinated journal entry review with E. Marold and CAS	0.2			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	Quarterly Review - Documentation of labor litigation conclusions based on discussions with B. Sax.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	Quarterly Review - Communication of open items to J. Simpson.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Attend meeting to discuss Q1 and Q2 status.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Meeting with T. Timko regarding Q1.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Preparation for meeting with T. Timko regarding Q1 status.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	404 - Edit process summary issues matrix's and the Executive Summary in preparation for tax process meeting	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Review e-mails from C. Smith to J. Erickson re: timing of issue resolution and work paper receipt	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with J. Erickson re: setting up meeting	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with C. Tosto re: items to discuss with J. Erickson during our meeting	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Discussion with audit team re: how tax provision is calculated - at local levels or at HQ	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with C. Tosto re: open items, timing of receipt of Q1 & Q2 work papers and drafts of slides for process meeting	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Review contents of review comments on Q1 wp's from C. Tosto	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Print out Q1 rate reconciliation and review rec and support work papers	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with C. Tosto to debrief after meeting with J. Erickson, discussing Janet's responses.	0.9			A1

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Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Meet with J. Erickson to discuss Q1 review comments from C. Tosto, the Q1 rate reconciliation, foreign income on rate rec, known unrecorded entries detail	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Work on edits to Q1 tax summary memo	1.7			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Status call with E&S division team	0.4			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Review Packard Quarterly review work	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Saginaw - Quarterly inquiries call with D. Knill, Jok, et al.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Review comments on Saginaw quarter with team	1.2			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Interim: Updated spreadsheet for A. Ranney to compare LSC account balances for Q1 and Q2 to Q4 '05 balances	1.9			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Voicemail for B. Dotson regarding status of cash receipt entries for walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Discussion with D. Butler regarding status of inquiries about the capitalization of software development costs	0.2			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Began to tie out journal voucher EW109 for account EW2605 March '06 reconciliation	0.4			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Spoke with J. Nolan regarding wire room analysis for the re-class of A/P debit balances	0.4			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Met with J. Sandora to obtain journal voucher EW109 for support of account reconciliation of EW2605	0.6			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Received entries from B. Dotson for our cash receipts walkthrough	0.6			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Met with B. Dotson to discuss open questions relating to the recording of cash receipts	0.8			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Worked on the cash receipts walkthrough template	2.4			A1
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - meeting with G. Halleck to discuss Tooling Journal Entries related to Q2.	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - reviewing E&C's E&O reserve balance as of 6/30/06	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - performing balance sheet analytics for Q2	2.4			A1
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - reviewing and auditing Q2 Journal Entries	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Inquiry meeting with C. Anderson and M. Boehm for the 2Q review.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Review of DPSS 2nd Q analytics	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Discussion with E. Marold, M. Boehm and J. Henning regarding the status of our Q2 work and plan to address.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	D&T workpaper review	3.4			A1
Marold	Erick W.	EWM	Senior	8/4/2006	E&S -Call with R. Jobe to discuss E&Y's request related analytical comparisons performed by the division.	1.3			A1
Marold	Erick W.	EWM	Senior	8/4/2006	Reviewed Delphi's Q2 adjustment related to Debt issuance costs on their public notes.	2.8			A1
Marold	Erick W.	EWM	Senior	8/4/2006	Saginaw - call with L. Briggs to discuss Q2 journal entries.	1.8			A1
Marold	Erick W.	EWM	Senior	8/4/2006	Saginaw - Closing Q2 call with Saginaw to perform fraud and general inquiries.	1.9			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Meeting with N. Dhar to discuss the Company's procedures for analyzing potential overhedge position.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Review and documentation for the quarterly consolidated SRM.	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Investigation of the "other" items in the cash flow statement, and research as to their correct classification.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Roundtrip travel time to T&I to meet with the client.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Meeting with G. Stevons to discuss the manner in which he posts the impairment adjustments.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Meeting with P. Long to discuss the journal entry files pulled for T&I.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Meeting with P. Moray to discuss Q2 journal entries.	1.1			A1

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Pacella	Shannon M.	SMP	Manager	8/4/2006	Preparation of emails to HR contacts to request employee hires/terminations for testing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/4/2006	Call with IT SOX PMO and Internal Audit to discuss status.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/4/2006	Assist team by answering questions re: Steering testing procedures.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/4/2006	Prepare agenda and meeting documentation for Executive Update Meeting.	1.4			A1
Pagac	Matthew M.	MMP	Manager	8/4/2006	AHG - Clear 1st qtr review notes	2.2			A1
Pagac	Matthew M.	MMP	Manager	8/4/2006	Discussions with AHG management	2.4			A1
Pagac	Matthew M.	MMP	Manager	8/4/2006	E&C - review Denso accounting	4.4			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly Review-updating overall analytic for review note comments	0.9			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly Review-filling out the quarterly review checklist.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly Review-discussing review notes on corporate analytics with manager.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly review-clearing review notes on corporate analytics.	3.4			A1
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	Meeting with AHG Finance Personal (G. Anderson and M. Kokic) to discuss 2nd quarter audit review.	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	Worked on the open Items related to the AHG Q2 Audit Procedures	3.1			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with A. Brazier on Q2 accounting memos.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with S. Sheckell on legal letter.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with E. Marold on Q1/Q2 status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with A. Ranney on Q1/Q2 checklist items.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with A. Ranney on Q1 Corporate analytics.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussions with N. Miller on T&I Q2 status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with K. Asher, S. Sheckell and J. Henning on Q1/Q2 status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Q1/Q2 status meeting w/T. Timko, S. Kihn and B. Murray.	1.1			A1

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Smith	Christopher W.	CWS	Executive Director	8/4/2006	Review C. Tosto's 1st quarter tax review comments	0.6			A1
Smith	Christopher W.	CWS	Executive Director	8/4/2006	Follow-up items drafted and sent to J. Erickson for 1st quarter documentation for tax review.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	8/4/2006	Meet with J. Hegelmann to discuss 1st quarter tax review notes	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Meeting with M. Whiteman to discuss DGL testing and update walkthrough.	0.8			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Review of program change documentation and follow-up for SAP.	0.8			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Review of Management's testing for ineffective controls.	0.9			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Review of DGL walkthrough and Managements testing for DGL to prepare for testing.	1.9			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Selection of samples for program change and new user testing for DGL.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Review of AHG SRM	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Clearing of partner review notes.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Review of E&C SRM	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Review of E&C and AHG revised ASMs.	2.1			A1
Kearns	Matthew R.	MRK	Senior	8/5/2006	Updating explanations to E&C Q2 balance sheet fluctuations	2.7			A1
Kearns	Matthew R.	MRK	Senior	8/5/2006	Internal meeting discussing E&C balance sheet fluctuations	1.3			A1
Pagac	Matthew M.	MMP	Manager	8/5/2006	E&C - Review villeron accounting	3.3			A1
Simpson	Jamie	JS	Senior Manager	8/5/2006	Review of Delphi bankruptcy news for Q2.	3.2			A1
Simpson	Jamie	JS	Senior Manager	8/5/2006	Review of T&I Q2 workpapers.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/6/2006	Review Packard 2nd Quarterly Review File	2.9			A1
Henning	Jeffrey M.	JMH	Partner	8/6/2006	Preparation of key issues list for audit planning	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/6/2006	Preparation of Q1 international summary	2.2			A1
Pagac	Matthew M.	MMP	Manager	8/6/2006	E&C - Clear first quarter review notes	1.4			A1
Pagac	Matthew M.	MMP	Manager	8/6/2006	E&C - Review warranty calculation	1.2			A1
Pagac	Matthew M.	MMP	Manager	8/6/2006	E&C - Review ER&D calculation	3.2			A1

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Simpson	Jamie	JS	Senior Manager	8/6/2006	Review of Delphi 8-K's filed in 2006.	2.8			A1
Stille	Mark Jacob	MJS	Staff	8/6/2006	Review of SAP documentation for testing.	1.2			A1
Abraham	Lisa M.	LMA	Intern	8/7/2006	Numbering and Organizing of the User Access Workpapers	1.7			A1
Abraham	Lisa M.	LMA	Intern	8/7/2006	Steering User Access Testing	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with J. Simpson regarding Delphi Worldwide Codes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Update IA log for reports reviewed by C. Peterson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with J. Simpson regarding international instructions status.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with J. Simpson regarding Delphi Charge Code status for international locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Update of Delphi Charge Code status for international locations per emails received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Print and Provide various Watson Wyatt reports per request of S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for TSRS individual.	0.1			A1
Asher	Kevin F.	KFA	Partner	8/7/2006	Review related to Q1 and Q2 matters	2.9			A1
Chowdhry	Kanika	KC	Staff	8/7/2006	Documentation noted during review of Steering	0.6			A1
Chowdhry	Kanika	KC	Staff	8/7/2006	Reperformance of management's testing for Steering	0.4			A1
Chowdhry	Kanika	KC	Staff	8/7/2006	SCM report documentation and re-performance template for DGL	1.3			A1
Chowdhry	Kanika	KC	Staff	8/7/2006	Testing for DGL	1.7			A1
Fitzpatrick	Michael J.	MJF	Partner	8/7/2006	Review of Audit Committee materials with J. Henning.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2006	Review of consolidated SRM.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2006	Review of Q2 Delphi draft.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2006	Review of Q1 Delphi draft.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - send copies of documents to C. Smith - copy of the summary of unknown adjustments	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Foreign withholding discussion with C. Tosto re: dividends vs. royalties.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Preparation of email to C. Tosto regarding response received from client explaining the withholding schedule.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 & Q2 - discussion on Foreign withholding with C. Tosto re: dividends vs. royalties	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Discuss SBT effect and projected liability with C. Smith	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Pick up Q1 work papers from Troy after review	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Review 10-K for foreign withholding footnote - no foreign withholding detail found	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 & Q2 - Call Connie and R. Patel to determine status of work papers and request additional doc (tax payable rollforward)	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - Preparation of e-mail to J. Ericson requesting additional information on summary of unrecorded adjustments work paper	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - Tie out rate rec to current version of 10-Q	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Prepare memo for D. Kelley re: items identified while looking at D&T w/p's	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Prepare memo on status update.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Discuss status with C. Tosto and D. Kelley.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - ETR/Tax rate by country reconciliation discussion/walkthrough with C. Tosto.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Work on draft of Q1 tax memo	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Work on draft of memo - % of taxes / tax rate table	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - workpaper for unrecorded adjustments - add explanations of adjustments and conclusions	1.4			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review AHG quarterly review files	1.6			A1

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Henning	Jeffrey M.	JMH	Partner	8/7/2006	E&C - Status discussion with Derrick W. re: quarter/catalyst	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review of E&S SRM for quarter review	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review with Packard team	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Conf. calls with D&T re: workpaper access	0.3			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Preparation of status listing for quarter	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review of Audit Committee materials with M. Fitzpatrick.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review of 10-Q's for 1st and 2nd quarter	2.1			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	T&I closing meeting and inquiries relative to the 2nd quarter	1.9			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Interim: Q2 JE review - compared entries we need to look at for Q2 to entries internal audit reviewed in Q1	1.8			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthrough: discussion with D. Butler regarding inquiries for capitalized software development costs	0.4			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: Updated wire room walkthrough template and supporting documentation for information obtained during meeting with J. Nolan.	1.2			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: Began tie out of journal voucher EW109 received from J. Sandora for support of reconciliation of account EW2605 - prepaid insurance	1.3			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: Met with J. Nolan to receive support for the wire room analysis conducted by the Callaway Group to re-class debit A/P balances	1.7			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: finished walkthrough template and tie out of supporting documentation for cash receipts process	2.1			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - meeting with M. Shultz to discuss inventory and freight accrual reserves questions for Q2 review	0.6			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - meeting with G. Halleck to discuss tooling JE questions	0.8			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - Reviewing client prepared tooling schedule	3.1			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - internal meeting to discuss tooling review procedures	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - reviewing inventory E&O and freight accruals	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Drafting of the D&T workpaper review memo and gathering of the list of items needed from D&T.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Fraud and internal control meeting with S. Sheckell, B. Thelen, J. Koplin, T. Timko and other members of the Delphi accounting department.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Meeting with J. Koplin, Delphi security to discuss the ethics hotline and fraud investigation process.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Discussions of status and results with E&Y tax regarding Q1 and Q2 procedures.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Review of the Ethics hotline listing for the year to date and questions back to Corp security.	2.1			A1
Marold	Erick W.	EWM	Senior	8/7/2006	Obtained and documented debt deferred issuance costs/discounts that are treated as an allowed claim on prepetition Debt.	1.8			A1
Marold	Erick W.	EWM	Senior	8/7/2006	Prepared a memorandum regarding our considerations of fraud as part of our interim review procedures.	4.2			A1
Miller	Nicholas S.	NSM	Manager	8/7/2006	Review of LT Disabilities walkthrough.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/7/2006	Packard - Meeting with J. Henning to go over Q2 comments.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/7/2006	Meeting with T&I for Q2 wrap-up inquiries.	2.0			A1
Pacella	Shannon M.	SMP	Manager	8/7/2006	Reviewed 2006 Internal Audit reports to identify and significant issues noted as part of Q2 procedures.	1.6			A1
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Review second quarter workpapers	3.6			A1
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Discussions with engagement management	2.8			A1
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Clear review notes from partner	1.6			A1
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Provide engagement supervision	2.2			A1
Peterson	Christopher A.	CAP	Manager	8/7/2006	Work on Entity level controls (IT) workprogram.	1.9			A1
Peterson	Christopher A.	CAP	Manager	8/7/2006	Assist K. Chowdhry with review of IA testing (DGL).	2.3			A1
Peterson	Christopher A.	CAP	Manager	8/7/2006	Develop TSRS input to UBT and add info. to AWS.	3.1			A1

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Ranney	Amber C.	ACR	Senior	8/7/2006	Corporate Walkthroughs-meeting with R. Graham to walkthrough commodity settlements.	0.7			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Corporate Walkthroughs-documenting our walkthrough of the derivatives & hedge accounting process	0.9			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-Obtaining explanations from the client for fluctuations in employee plan liability accounts for Q1 and Q2	1.2			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-Obtaining explanations from the client for fluctuations in tax accounts for Q1 and Q2	1.6			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-Obtaining explanations from the client for fluctuations in prepetition liability accounts for Q1 and Q2	2.4			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-performing required procedures for our Q1 and Q2 quarterly review.	5.9			A1
Rasmussen	Kyle M.	KMR	Intern	8/7/2006	Preparing binders of the 8-k's from 2003 to 2006	2.8			A1
Rasmussen	Kyle M.	KMR	Intern	8/7/2006	Preparing Binders of the compensation committee from 2003 up to the present	3.6			A1
Rothmund	Mario Valentin	MVR	Staff	8/7/2006	Cleared review notes for Q2 AHG	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	8/7/2006	Worked on the presentation of the Q1 Journal Entries for AHG and streamlined the presentation	6.3			A1
Sheckell	Steven F.	SFS	Partner	8/7/2006	International coordination	1.2			A1
Sheckell	Steven F.	SFS	Partner	8/7/2006	Quarterly review procedures	3.9			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussions with E. Marold on Q2 corporate matters.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Review of bankruptcy news for Q2.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussion with A. Ranney regarding Q2 corporate analytics.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Q2 closing meeting at T&I with J. Riedy and other finance team members.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussion with J. Henning regarding T&I Q2 matters.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	8/7/2006	Review J. Erickson responses to unrecorded adjustments	0.2			A1
Smith	Christopher W.	CWS	Executive Director	8/7/2006	MI SBT follow-up call to J. Hegelmann.	0.1			A1

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Smith	Christopher W.	CWS	Executive Director	8/7/2006	Preparation of e-mail to tax team regarding SBT response from D. Olbrecht.	0.2			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Review of Hyperion information from HEAT tool.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Periodic review testing and follow-up	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Request of documentation for open items related to SAP.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Review and testing of program change for Steering.	2.6			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Development of task list and details from IT executive update	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Meeting with C. Peterson to complete IT input to ICFC	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Status update meeting with J. Piazza, M. Harris and M. Martell to discuss testing status, issues and additional billing procedure	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Preparation of document for IT executive update meeting; analysis of status against timeline, and estimated time to complete	1.2			A1
Tosto	Cathy I.	CIT	Partner	8/7/2006	Follow-up on withholding tax	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Revisions to Report to the AC per S. Sheckell and K. Asher.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with Australia regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with J. Simpson regarding pre-approvals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Update of pre-approval binder for J. Simpson's review.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Preparation of pre-approval log.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with D. Chamarro and K. Gerber regarding Delphi Contact Information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with A. Krabill and J. Burns regarding Delphi Charge Code.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with J. Simpson regarding contact list with responsibilities/divisions/areas per request of company.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with K. Asher and G. Curry and regarding additional Delphi Printer.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Coordination of meeting with T. Timko and J. Sheehan per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with S. Sheckell and team regarding Significant Open Items.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Revisions to Significant Open Items per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Coordination and pick-up of Agenda's for DOM from the assistant to M. Lorenz in 2006 per J. Simpson.	0.6			A1
Asher	Kevin F.	KFA	Partner	8/8/2006	Pre-approval work for tax matters	1.1			A1
Asher	Kevin F.	KFA	Partner	8/8/2006	Review of Q1 and Q2 workpapers	2.2			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Reperformance of management's testing for DGL	0.7			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Summary of Controls Memo report for DGL	0.3			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Review notes for DGL	1.4			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Testing for Steering and SCM documentation	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/8/2006	Review of partner Q1 and Q2 review notes for Saginaw.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/8/2006	Review of partner review notes for Q1 and Q2 for Packard.	4.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/8/2006	Q2 - work on ticking and tying out Q2 work papers	3.3			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	AHG - Quarter review discussions and update with K. Stipp	0.8			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Review SRM for E&C, summarizing issues for follow-up	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	E&S - quarterly review update inquiries	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Quarterly review inquiries - Packard	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Discussions of divisional Q2 issues with S. Sheckell and K. Asher	0.9			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Saginaw - conf. call to review JH review notes with M. Hatzfeld and E. Marold.	0.5			A1

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Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Discussed with E. Marold comments after review of internal audits journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Began compiling memo discussing our review of internal audit's journal voucher review	0.8			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Meeting with J. Feijao, to discuss Q2 journal voucher review and results of their review	0.9			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Reviewed internal audit's Q2 journal voucher review from E&C and E&S	4.2			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Walkthroughs: Received wire room analysis documentation from J. Nolan.	0.3			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Walkthroughs: discussion with A. Ranney regarding minority interest for T&I fluctuation	0.3			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Walkthroughs: Met with J. Sandora to discuss journal voucher EW109 for March '06 for the pre-paid walkthrough	1.1			A1
Kearns	Matthew R.	MRK	Senior	8/8/2006	Updating explanations to E&C Q2 balance sheet fluctuations	4.6			A1
Kearns	Matthew R.	MRK	Senior	8/8/2006	Reviewing and preparing emails from E&C (A. Renaud and N. Saad) related to journal entry explanations	0.8			A1
Kearns	Matthew R.	MRK	Senior	8/8/2006	E&C - clearing review notes for Q2 from manager/sr. mgr. review	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Review of FSCP walkthrough	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Prep for status update/inquires call with R. Jobe regarding Q2.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Attend status update/inquires call with R. Jobe regarding Q2.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Research for and writing of the D&T workpaper review memo.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Review latest version of the Q1 10-Q.	0.3			A1
Marold	Erick W.	EWM	Senior	8/8/2006	E&S meeting with R. Jobe to finalize Q2 and Q1 inquiries.	1.2			A1
Marold	Erick W.	EWM	Senior	8/8/2006	Prepared a memo documenting the significant change in the Jobs bank accrual.	2.3			A1

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Marold	Erick W.	EWM	Senior	8/8/2006	Obtained and documented Delphi's Q2 debt covenant calculations.	2.8			A1
Marold	Erick W.	EWM	Senior	8/8/2006	Obtained documentation and performed inquiries regarding the SFAS 112 Jobs Bank accrual as of 6/30/06.	3.2			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Discussion with Nidhi regarding derivative topics, overhedge analysis.	0.5			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Review of natural gas purchase contracts.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Packard - Preparation for quarterly wrap-up call.	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Packard - Time spent documenting discussions in the quarterly wrap-up call.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Packard - Conference call with N. Hotchkins and C. Zerull for Q2 wrap-up inquiries.	1.8			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Review of Q1/Q2 cash flows - particularly the "other" components.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	T&I - Documentation of Q2 metrics.	0.4			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	T&I - Documentation of Q2 IS fluctuations.	1.1			A1
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Review second quarter workpapers	3.6			A1
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Discussions with engagement management	2.8			A1
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Clear review notes from partner	1.8			A1
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Provide engagement supervision	2.4			A1
Ranney	Amber C.	ACR	Senior	8/8/2006	Quarterly Review-requesting explanations for fluctuations in account balances from corporate accounting.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/8/2006	Quarterly Review-documenting explanations for fluctuations in accounts on the corporate trial balances	4.2			A1
Ranney	Amber C.	ACR	Senior	8/8/2006	Quarterly Review-reviewing reserve account balances for reasonableness for our Q2 review.	5.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Updating Q2 Analytics	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Gathering backup for Q1 and Q2 statements	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Updating Q2 analytics	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Performing analytics on Delphi's minority interests	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Analysis of the materiality of accrued liabilities	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	8/8/2006	AHG - Cleaned up the AWS- File	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	8/8/2006	T&I - Clearing Open Items on the B4 Sales Walkthrough	0.3			A1

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Sheckell	Steven F.	SFS	Partner	8/8/2006	Quarterly review procedures	4.1			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Preparation of management representation letter.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Discussion with E. Marold regarding Q2 review status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Discussions with A. Ranney regarding Q2 open items.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Review of overall analytics for Q2.	2.3			A1
Smith	Christopher W.	CWS	Executive Director	8/8/2006	2nd quarter rate rec. call from J. Hegelmann re: discrete items, etc.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	8/8/2006	Follow-up w/ C. Tosto, J. Hegelmann, and J. Erickson re: status of 2nd quarter information	0.7			A1
Smith	Christopher W.	CWS	Executive Director	8/8/2006	Review 2nd quarter Rate Rec. for tax review	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/8/2006	Testing and follow-up of Steering program change.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/8/2006	Testing and follow-up of DGL new users testing.	3.4			A1
Abraham	Lisa M.	LMA	Intern	8/9/2006	DGL user access testing and organizing	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with S. Pacella regarding reviewed IA reports.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with M. Hatzfeld regarding IA reports binder and log.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Update IA log for reports reviewed by S. Pacella.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Print and distribute new Delphi IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Locate and revise bio for S. Sheckell for visit to China.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Update of Delphi Charge Code status for international locations per emails received.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with T. Manire regarding S. Sheckell's visit to China.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with J. Simpson regarding BRET search for New Board Member.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with Knowledge center for Executive Profile of J. Englar per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Coordination and pick-up of attachments for Presentations for DOM in 2006 from the assistant to M. Lorenz per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Revisions to Q1 & Q2 2006 Delphi SRM per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with M. Stille regarding Table - E&Y Area per E&Y request.	0.1			A1
Barber	Keith A.	KAB	Senior	8/9/2006	DGL/JE - Internal discussion with engagment team to review filter results.	2.0			A1
Chowdhry	Kanika	KC	Staff	8/9/2006	Review of management testing for ETBR application	0.8			A1
Chowdhry	Kanika	KC	Staff	8/9/2006	Completed DGL reperformance testing and review	1.6			A1
Chowdhry	Kanika	KC	Staff	8/9/2006	Completed Steering review and report	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/9/2006	Clearing of partner review notes for AHG.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/9/2006	Clearing of partner review notes for E&C.	4.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q1 - complete Q1 review checklist	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - complete Q2 review check list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q1 - tax memo - complete final proof read of memo, making format changes and sending to audit partners accordingly.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Review e-mails received throughout process to confirm electronic documents have been saved to the e-file, save work paper files if they were not previously saved	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - tax memo - draft paragraph for Texas law change.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - tax memo - final review, making format changes and sending to audit partners	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q1 - complete draft of Q1 memo including calculating amounts included in tax summary table of Q1 memo	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - draft Q2 tax summary memo, including calculation of rate detail table included in memo	5.0			A1
Henning	Jeffrey M.	JMH	Partner	8/9/2006	Review E&C division 2nd quarter workpapers	1.8			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Met with J. Feijao and J. Felmlee to obtain DPSS and T&I Q2 JV review binders	0.3			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Communicated to comments to Internal Audit based on our review of their work for Q2 JV review	0.6			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Met with E. Marold to discuss comments from reviewing internal audit's work for their Q2 JV review for DPSS and T&I	0.6			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Completed review of Internal Audit Q2 JV review for DPSS	2.6			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Completed review of Internal Audit Q2 JV review for T&I	3.6			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Walkthroughs: tied out A/P debit balance analysis received from Callaway group and tied in unposted wires from wire room walkthrough	0.9			A1
Kearns	Matthew R.	MRK	Senior	8/9/2006	E&C - assisting staff with physical inventory observation (API) cutoff testing	0.4			A1
Kearns	Matthew R.	MRK	Senior	8/9/2006	E&C - clearing review notes for Q2 from manager/sr. mgr. review	3.6			A1
Kearns	Matthew R.	MRK	Senior	8/9/2006	Meeting with G. Halleck of E&C to discuss tooling journal entry	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Review of analyticals for Q2.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Response to Poland and Czech interim questions.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Status update with E&Y tax team for the quarter.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Preparation for quarterly status meeting with the company.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Review of preliminary CRA's and process mapping for Q1 files.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Update meeting with S. Sheckell, T. Timko, J. Williams and D. Bayles.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/9/2006	Reviewed Delphi and GM's Environmental Matters Agreement and documented key agreements which have an accounting impact.	2.8			A1
Marold	Erick W.	EWM	Senior	8/9/2006	Updated our Q1 and Q2 SAS 100 memorandums.	1.4			A1
Marold	Erick W.	EWM	Senior	8/9/2006	Reviewed UAW headcounts by location and documented changes in idle employees.	1.7			A1
Marold	Erick W.	EWM	Senior	8/9/2006	Saginaw - Meeting with M. Hatzfeld and J. Henning to discuss Q2 review notes for Saginaw.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	Clear J. Henning's Packard review notes.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	Packard - Finalize Q2 fluctuation analytics.	1.6			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	Clear M. Hatzfeld's Packard review notes.	2.3			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	T&I - Finalize Q2 balance sheet review.	3.2			A1
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Review second quarter workpapers	2.6			A1
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Discussions with engagement management	2.1			A1
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Clear review notes from partner	3.4			A1
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Provide engagement supervision	2.1			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Assist M. Stille with issue documentation.	0.3			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Create budget template update format for TSRS.	1.2			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Finalize Summary of Controls memo template, adapt it to DGL environment.	2.3			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Partial review of K Chowdhry's IA review wp's related to DGL and Steering systems.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-obtaining board meeting minutes from the client for our quarterly review	0.4			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-reviewing the most recent draft of the 6/30/06 10-Q and proofing in changes.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-reviewing the most recent draft of the 3/31/06 10-Q and proofing in changes.	2.3			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-working on completing the items in our quarterly review checklist for Q1 and Q2.	7.5			A1
Rasmussen	Kyle M.	KMR	Intern	8/9/2006	Working on the 1st and 2nd 10Q tie outs	7.9			A1
Sheckell	Steven F.	SFS	Partner	8/9/2006	Quarterly review procedures	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/9/2006	Review of SAS 99 memo for Q1/Q2.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Discussion with A. Ranney regarding Q2 status.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Review of Q2 review documents.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Review of T&I Q1 review wps.	1.5			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Preparation of agenda for status meeting with T. Timko.	1.2			A1
Stille	Mark Jacob	MJS	Staff	8/9/2006	Testing and follow-up of DGL new user testing.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/9/2006	Review of HEAT tool and logic comparisons for Hyperion with C. Peterson.	1.9			A1
Tosto	Cathy I.	CIT	Partner	8/9/2006	Follow-up on open issues for the quarterly provisions for Q1 and Q2, CN law change, CJV's, and Texas law change.	1.8			A1
Tosto	Cathy I.	CIT	Partner	8/9/2006	Review and reconcile Q to provision workpapers and prior year.	2.1			A1
Tosto	Cathy I.	CIT	Partner	8/9/2006	Review and revise quarterly memorandums.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with J. Williams regarding E&Y - Report to the AC.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Finalization and coordination of E&Y - Report to the AC..	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with D. Kelley regarding Delphi Pre-Approval Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with A. Krabill , CIBT, and China regarding China multiple entry Visa requirements.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Print and provide Delphi Bankruptcy News, Issue No. 36 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with G. Curry regarding additional Delphi Printer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with S. Ludlow and A. Ranney regarding Mailbox Requests for DP202.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Time spent setting-up personal voicemail at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Update Delphi Contact Information for D. Chamarro.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with S. Sheckell regarding Q1-Q2 Reviews 8.2.06 agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Print and provide FTT Materials to J. Simpson.	0.9			A1
Chowdhry	Kanika	KC	Staff	8/10/2006	Testing for ETBR Application	1.6			A1
Chowdhry	Kanika	KC	Staff	8/10/2006	Documentation of DGL reperformance testing	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Call with J. Henning (re Q1 and Q2 status of divisions).	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Involvement in preparation of Miller agenda for 8/14/06.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Budget to actual review for AHG and E&C	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Budget to actual review for Packard and Saginaw.	2.2			A1
Henning	Jeffrey M.	JMH	Partner	8/10/2006	AHG - finalize Q1 and Q2 ASM and SRM's	1.3			A1
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Finalize review of E&C Q1/Q2 files	2.6			A1
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Review overall SRM	0.7			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Interim: Discussed meeting with J. Feijao with E. Marold.	0.2			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Interim: discussed comments based on our review of Internal Audit Q2 JV review with J. Feijao	0.6			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Walkthroughs: Met with E. Marold to discuss tie in of wire room analysis to wire room walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Walkthroughs: Updated pre-paid expenses walkthrough for new supporting documentation for the re-class of A/P balances	0.9			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Walkthroughs: Finished tie out of journal voucher EW109 that supports item on reconciliation of account EW 2605 - Prepaid Insurance	1.4			A1
Huffman	Derek T.	DTH	Senior	8/10/2006	Meeting with D. Steis, S. Bryant and M. Stille covering open SAP testing items.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	8/10/2006	Review of SAP testing results	1.3			A1
Huffman	Derek T.	DTH	Senior	8/10/2006	SAP logical access testing	3.1			A1
Kearns	Matthew R.	MRK	Senior	8/10/2006	Assisting E&Y staff member with E&C physical inventory tie-out procedures	0.7			A1
Kearns	Matthew R.	MRK	Senior	8/10/2006	E&C - reviewing E&Y staff member's work on physical inventory tie-out procedures	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Material for Q2 close meeting	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Updating of the latest version of the international instructions.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Planning for D&T site workpaper review	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Review of preliminary CRA's and significant processes for purposes of our Q1 documentation.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Preparation of items for K. Asher's review Q2.	1.6			A1
Marold	Erick W.	EWM	Senior	8/10/2006	Updated planning materiality calculation based on most current financial data from Delphi.	1.9			A1
Marold	Erick W.	EWM	Senior	8/10/2006	Consolidated review of CAS journal entry testing.	2.8			A1
Miller	Nicholas S.	NSM	Manager	8/10/2006	Discussion with S. Pacella and M. Hatzfeld regarding TSRS involvement and coordination of a TSRS meeting with AABS Mgrs and Sr. Mgrs.	1.6			A1
Miller	Nicholas S.	NSM	Manager	8/10/2006	T&I - Finalize Journal Entry review for Q2.	1.9			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Preparation of email to IT SOX PMO discussing issues found with China workpapers.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Preparation of email to UK and Brazil team to discuss logistics for obtaining Internal Audit workpapers.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Send emails to China team to assist with issues identified in Management's testing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Discuss upcoming application control testing/timing with Core.	0.5			A1
Pagac	Matthew M.	MMP	Manager	8/10/2006	AHG - Review workpapers with partner	2.8			A1
Pagac	Matthew M.	MMP	Manager	8/10/2006	E&C - Review workpapers with partner.	2.4			A1
Peterson	Christopher A.	CAP	Manager	8/10/2006	Review documentation related to review of IA's testing of the DGL system.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/10/2006	Quarterly Review-working on completing the items in our quarterly review checklist for Q1 and Q2.	3.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/10/2006	Working on the 1st and 2nd 10Q tie outs	4.3			A1
Rothmund	Mario Valentin	MVR	Staff	8/10/2006	T&I - Clearing Open Items on the B4 Sales Walkthrough	0.3			A1
Sheckell	Steven F.	SFS	Partner	8/10/2006	Prepare quarterly review memorandum	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/10/2006	Discussion with M. Loeb regarding legal letter.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/10/2006	Review of Q1/Q2 SAD.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/10/2006	Discussion with K. Asher on Q1 memos/wps.	0.8			A1
Smith	Christopher W.	CWS	Executive Director	8/10/2006	Review 1st and 2nd quarter summary tax memos	0.3			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Discussion with S. Pacella and C. Peterson regarding exception found in steering periodic review testing.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Periodic review testing and documentation for steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Time spent with intern L. Abraham going over final items (review, documents, etc.) for last day.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Preparation for SAP meeting, review of documentation, open items listing.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with A. Krabill regarding final Report to the AC.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with T. Bishop regarding Audit Committee Materials.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with T. Merewether regarding ARMS Report in Excel for budget to actual analysis.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Finalization of pre-approval schedule per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with A. Krabill and China regarding China multiple entry Visa requirements.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with J. Simpson regarding Malaysia independence relating to open charge codes.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Conference room coordination per N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Meeting coordination for Q1 & Q2 per S. Sheckell and A. Krabill.	0.8			A1
Chowdhry	Kanika	KC	Staff	8/11/2006	ETBR review and testing	0.4			A1
Chowdhry	Kanika	KC	Staff	8/11/2006	Updated DGL review notes and updated documents on AWS	1.4			A1
Chowdhry	Kanika	KC	Staff	8/11/2006	Worked on reperformance for ETBR and updated the review notes for Steering	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of Saginaw Dellinger slide presentation materials.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of E&C Dellinger slide presentation materials.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of Packard Dellinger slide presentation materials.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of AHG Dellinger slide presentation materials.	2.3			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Interim: Completed memo documenting our process for reviewing internal audit's Q2 JV review	0.3			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Interim: Completed documentation of our review of internal audit's Q2 JV Review	0.7			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Interim: Tied out Q2 10-Q report under instruction from A. Ranney.	5.8			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Walkthroughs: Organized supporting documentation for walkthroughs that have been completed and handed off to E. Marold.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Review of the program provided to E&Y Brazil for control testing.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Review of the TRM for Q1.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Drafting of the agenda for meeting with S. Miller.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Meeting with D. Bayles, A. Kulikowski and E. Marold to discuss client assistance package delivery for controls work.	1.2			A1
Marold	Erick W.	EWM	Senior	8/11/2006	E&S - Finalized documentation of our journal entry testing for the second quarter.	1.4			A1
Marold	Erick W.	EWM	Senior	8/11/2006	E&S - Prepared quarterly checklist for June 30, 2006 quarter end.	2.2			A1
Marold	Erick W.	EWM	Senior	8/11/2006	Discussed E&Y expectations regarding client assistance request with Delphi SOX Manager and Director.	1.1			A1
Marold	Erick W.	EWM	Senior	8/11/2006	Met with J. Volek to discuss the quarterly certification process and review initial exceptions.	1.8			A1
Martell	Michael A.	MAM	Principle	8/11/2006	Review TSRS workpapers - planning	3.9			A1
Miller	Nicholas S.	NSM	Manager	8/11/2006	Work on wrapping up PGM contract analysis.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/11/2006	Clear Packard review notes.	2.8			A1
Miller	Nicholas S.	NSM	Manager	8/11/2006	Clear T&I review notes.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/11/2006	Discuss issues with team re: Steering periodic review.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/11/2006	Send email to PwC testing team responsible for testing application controls to set up meeting.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/11/2006	Call with Internal Audit to discuss auditor judgment for issues found in Stonehouse.	0.4			A1
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-completing all required forms for the Q1 and Q2 review documentation.	3.0			A1
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-tying out Q2 footnotes to appropriate support.	3.2			A1
Rasmussen	Kyle M.	KMR	Intern	8/11/2006	Working on the 1st and 2nd Q	2.7			A1
Sheckell	Steven F.	SFS	Partner	8/11/2006	International coordination	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/11/2006	Footed all schedules in draft Q.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Review of Windows 2003 workplan.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Follow-up on DGL open items.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Documentation of periodic review testing for steering.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Testing of Steering program change.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Selection of Hyperion program change and new/changed users testing.	2.1			A1
O'Leary	Gregory A.	GAO	Staff	8/12/2006	Performed physical inventory observation procedures in Rochester, NY and Chasis Division.	8.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/12/2006	Updated Testing Status Tracking for meeting with IT SOX Director.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/12/2006	Consolidated issues for international testing	1.1			A1
Ranney	Amber C.	ACR	Senior	8/12/2006	Quarterly Review-documenting fluctuations on the LSC and Corporate TB analytics	4.1			A1
Tanner	Andrew J.	AJT	Senior Manager	8/12/2006	Meeting with S. Pacella to prepare materials for It executive update meeting with J. Piazza	0.4			A1
Henning	Jeffrey M.	JMH	Partner	8/13/2006	Review Audit Committee prep package	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/13/2006	DPSS - Review of Q2 workpapers.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/13/2006	E&S - Review of Q2 workpapers.	3.2			A1
Marold	Erick W.	EWM	Senior	8/13/2006	Saginaw - Cleared SRM review notes from M. Hatzfeld.	2.3			A1
Marold	Erick W.	EWM	Senior	8/13/2006	Saginaw - Updated analytics based on comments from J Henning.	2.9			A1
Miller	Nicholas S.	NSM	Manager	8/13/2006	T&I - Completion of Q1 SRM.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/13/2006	Create agenda for IT SOX Executive Update Meeting	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/13/2006	Review July hours detail to identify out of scope hours for July billing and summarize hours for IT SOX Director.	1.2			A1
Ranney	Amber C.	ACR	Senior	8/13/2006	Quarterly Review-Summarizing Board Meeting Minutes.	2.6			A1
Simpson	Jamie	JS	Senior Manager	8/13/2006	Review of T&I Q2 review workpapers.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Print, log and provide new IA report received for J. Simpson's review.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with A. Krabill and G. Wang regarding China - Visa requirements.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with J. Simpson regarding John Englar Executive Profile.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with A. Krabill regarding new agenda format in PowerPoint.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with N. Winn regarding inventory packages received in Troy.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Coordination of M. Fitzpatrick's visit to Delphi HQ for introductions meetings.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Preparation of Q1/Q2 agenda in new agenda format per A. Krabill.	0.9			A1
Asher	Kevin F.	KFA	Partner	8/14/2006	Attend quarterly review meetings with the Audit Committee and S. Miller	3.9			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	Corporate Interim - Discussions with engagement seniors and senior managers regarding AR confirmation procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	Corporate Interim - TSRS planning meeting to discuss IT Control testing strategy.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	DPSS Quarterly Review - Final review of technical accounting memos, Q2 SRM, journal entry testing, etc. for DPSS.	2.8			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Interim - Discussion with M. Wilkes, R. Jobe, and C. Riedl and E&S audit team to discuss interim review timing, client assistance requests, testing strategy, etc.	3.2			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Quarterly Review - Documentation of Q2 warranty reserve and inventory shrink reserve.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Quarterly Review - Discussions with E. Marold and A. Krabill regarding documentation of Q2 warranty reserve and inventory shrink reserve.	0.6			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Updated SCM report for DGL	0.2			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Reviewed DGL audit workpapers	1.3			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Worked on Reperformance of management testing for DGL	1.7			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Filing of DGL workpapers	1.8			A1
Fitzpatrick	Michael J.	MJF	Partner	8/14/2006	Review of Q1/Q2 workpapers	4.1			A1
Fitzpatrick	Michael J.	MJF	Partner	8/14/2006	Review of final conclusions with J. Henning re: quarter	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Call with J. Erickson re: summary of known unrecorded adjustments	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Discussion with C. Tosto re: audit's edits and suggested changes to tax memo.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Call with A. Krabill to discuss edits and suggested changes to tax memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Call with C. Tosto and A. Krabill re: known unrecorded adjustments, the fact the company has not addressed processes to correct and a compromised change to the tax summary memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Discuss agreed upon changes to tax memo after discussion with A. Krabill.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Q1 - edits to Q1 tax summary memo, send to C. Tosto for review	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Work with C. Tosto on revisions to Q1 tax memo	1.9			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Audit Committee conf. call	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Inquiries with S. Miller	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Review of quarterly SRM/Final 10-Q comments	0.8			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Review of final conclusions with M. Fitzpatrick re: quarter	0.9			A1
Horner	Kevin John	KJH	Staff	8/14/2006	Corporate Interim: Met with E. Marold to discuss tie out of footnote 3, share-based compensation	0.2			A1
Horner	Kevin John	KJH	Staff	8/14/2006	Corporate Interim: Met with A. Ranney to discuss open items with footnote tie out	0.6			A1
Horner	Kevin John	KJH	Staff	8/14/2006	Corporate Interim: Tied out footnotes for Q2 10-Q	10.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	DPSS - Review of comments on workpapers with M. Boehm.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Conference call with M. Boehm, E. Marold and M. Wilkes re: Interim client assistance package.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Final sign-off on the Q2 checklist.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Clearing of final Q2 comments.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Further discussions regarding Q2 analytics with M. Boehm.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Discussion with E. Marold and M. Boehm to discuss comments from the final review of the Q2 working papers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Conference call with J. Hegelmann to discuss our comments on the Q1 TRM.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Revisions to the agenda for the meeting with S. Miller.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Review of the Q1 TRM.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Meeting with TSRS to discuss application control testing and other items.	1.2			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2006 board minutes and prepared a summary of significant items.	1.6			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2004 Board minutes and prepared a summary of significant items.	3.8			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2003 board minutes and prepared a summary of significant items.	3.9			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2005 board minutes and prepared a summary of significant items.	3.9			A1
Martell	Michael A.	MAM	Principle	8/14/2006	Client status update weekly meeting	1.4			A1
Martell	Michael A.	MAM	Principle	8/14/2006	Workpaper review - planning activities 1-4	2.6			A1
Martell	Michael A.	MAM	Principle	8/14/2006	Workpaper review planning - review of tech summ, planning memo, and other activity 5	3.1			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Packard - Finalize Q2 documentation in various areas, including restructuring reserves, legal reserves, and fluctuation analytics.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Clear review notes for Packard quarterly review.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Preparation for meeting with TSRS to discuss various testing topics (application controls, critical reports, system interfaces).	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Meeting with TSRS to discuss various testing topics (application controls, critical reports, system interfaces).	1.3			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Send email to Brazil team to understand why team began testing earlier than communicated with Management.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Send email to IT SOX PMO with link to PCAOB guidance on how to account for compensating controls in overall management's assessment	0.2			A1

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Pacella	Shannon M.	SMP	Manager	8/14/2006	Send email to E&Y Paris team asking for additional detail on issues identified with PwC testing procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Email correspondence to E&Y Germany to assist in understanding scope of testing procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Work with staff to answer questions on testing procedures.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Weekly IT SOX Executive Update meeting with J. Piazza.	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Weekly status meeting with IT SOX PMO and Internal audit.	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Finish status meeting materials to be presented in SOX Executive Update meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Met with core team to discuss application control responsibility, scope, and timing.	1.5			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	AWS maintenance related to TSRS activity 7 wps.	0.6			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Assisted M. Stille with Hyperion testing questions, including how to sample from HEAT database.	0.9			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Attended application control meeting with core audit team and TSRS.	0.9			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Attended TSRS status update meeting with M. Martell and S. Pacella.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Attended status update meeting with SOX Prog office IT reps.	1.2			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Reviewed partially completed DGL, ETBR, and Steering reviews conducted by K. Chowdhry.	2.5			A1
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-Summarizing board meeting minutes.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-accumulating quarterly workpapers for partner review.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-detail reviewing footnote tie outs for Q1 & Q2.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	8/14/2006	Follow-up with AHG on the preliminary results of the API's for the AHG facilities.	0.5			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	Attend CEO meeting with S. Miller	0.6			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	Attend Audit Committee meeting	0.9			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	International coordination	1.1			A1

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Sheckell	Steven F.	SFS	Partner	8/14/2006	Legal update meeting with D. Sherbin	1.4			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	Review quarter workpapers	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Reviewed Delphi 10K for year ended 2005	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Updated LSC analytic for adjustments.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Updated trial balance variance workpapers for the all the corporate trial balances.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Tied out statement of cash flow summary worksheets fc Q1 and Q2 to Hyperion and the Q's.	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	E&S - prepare travel reservations for trip to Kokomo, IN for interim work.	0.3			A1
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with J. Williams regarding Q1 review status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with engagement partners regarding Q2 status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with N. Miller regarding Q2 review notes for T&I.	0.5			A1
Smith	Christopher W.	CWS	Executive Director	8/14/2006	Canada LCT issue partial documentation	0.2			A1
Stille	Mark Jacob	MJS	Staff	8/14/2006	Steering program change testing and follow-up questions.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/14/2006	Time spent going over Windows workplan and questions.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/14/2006	DGL New User Testing.	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	8/14/2006	Meeting with J. Piazza, M. Harris, B. Garvey, S. Pacella, and M. Martell to discuss testing status/issues.	0.7			A1
Tosto	Cathy I.	CIT	Partner	8/14/2006	Follow-up with J. Hegelmann and A. Krabill on outstanding Q1 memo issues	0.4			A1
Tosto	Cathy I.	CIT	Partner	8/14/2006	Review 1qtr memo revisions	0.4			A1
Tosto	Cathy I.	CIT	Partner	8/14/2006	Review and discuss revisions and make additional revisions to 1st qtr SRM	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with J. Simpson regarding Mexico Pre-Approval Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with A. Krabill regarding China Visa requirements.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Coordination of copy of Steve's Korean visa per T. Manire.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with J. Simpson regarding pre-approval log.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Revisions to pre-approval log per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Print and provide Delphi Bankruptcy News, Issue No. 37 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Asher	Kevin F.	KFA	Partner	8/15/2006	Workpaper review of Q1 and Q2 final documents	3.1			A1
Barber	Keither A.	KAB	Senior	8/15/2006	DGL/JE - Validation of DGL mainframe data for compay code K9.	2.1			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	Corporate Walkthroughs - Review of FSCP walkthrough documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	DPSS Interim - Coordination of DPSS inventory at Plainfield warehouse with M. Chizeck and O. Elder	0.4			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	DPSS Quarterly Review - Walked S. Sheckell through DPSS quarterly workpapers and cleared related review notes.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Interim - Discussions with A. Kulikowski regarding employee master file change testing for E&S	0.3			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Interim - Call with C. Riedl, E&S Internal Controls, to discuss client assistance requests and timing.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Quarterly Review - Review of JE Testing memo and summary.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Quarterly Review - Walked S. Sheckell through E&S quarterly workpapers and cleared related review notes.	1.4			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	Quarterly Review - Review of 1st and 2nd Quarter footnote support documentation.	2.8			A1
Cash	Kevin L.	KLC	Partner	8/15/2006	Review of testing exceptions noted and the impact on our financial audit procedures.	1.9			A1
Cash	Kevin L.	KLC	Partner	8/15/2006	Discussion of testing exceptions noted and the impact on our financial audit procedures	0.8			A1

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Cash	Kevin L.	KLC	Partner	8/15/2006	Review and approval of international coordination letters and update on progress	1.3			A1
Cash	Kevin L.	KLC	Partner	8/15/2006	Review of planning materials and update of budgets and out-of-scope items	2.1			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated files on AWS	0.5			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated DGL Re-performance worksheet	1.2			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated DGL Review Notes	1.3			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Filing of re-performance workpapers for DGL	1.3			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated Steering SCM Report	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	404 - save documents and workpaper to shared drive, organize workpaper files, remove duplicate workpapers and items not necessary for files	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Call with C. Tosto re: need to change Q1 & Q2 memo for explanation received from J. Erickson on \$13M entry was not correct	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - correspondence with J. Erickson re: locating description for entry shown on list of known unrecorded items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 - scan memo and check list to me, e-mail items to A. Krabill.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - scan signed memo and check list to me and e-mail these items to A. Krabill.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 memo - edit for C. Tosto's review comments and re-send to audit team	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 & Q2 - review e-mails received from J. Erickson re: response to E&Y inquiry on adjustments; print out attachments received in second e-mail from Janet - signed final workpapers for the quarters	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 memo - discuss proposed audit edits to memo, make approved changes	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - save documents and workpapers to shared drive, organize workpaper file, remove duplicate and items not necessary for the file	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 memo - discuss proposed changes to tax memo with C. Tosto, make edits to memo	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 - save workpapers and documents to shared drive, organize complete workpaper file, remove duplicate and items not required for file	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - incorporate edits into Q2 tax memo and send to audit for review	1.4			A1
Henning	Jeffrey M.	JMH	Partner	8/15/2006	Review SRM for E&S division	0.5			A1
Horner	Kevin John	KJH	Staff	8/15/2006	Corporate Interim: prepared schedule for N. Miller outlining balances per Hyperion for each division to Q2 analytics balances	0.9			A1
Horner	Kevin John	KJH	Staff	8/15/2006	Corporate Interim: finished tie out of footnotes for 10-Q's for Q1 and Q2	6.6			A1
Horner	Kevin John	KJH	Staff	8/15/2006	Packard Interim: prepare travel arrangements for upcoming weeks for interim work to be performed for Packard in Warren, OH	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	DPSS - Review of final documents and sign-off	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	E&S - Review of final documents for Q2 and sign-off.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	D&T workpaper review - International locations	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	Preparing documents for K. Asher's final review.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	Finalization of tax memos for the quarter.	2.2			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Prepared a memo documenting our meetings with General Counsel and Facilities regarding environmental reserves.	2.8			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Prepared a memo documenting the consolidated journal vouchers recorded by Delphi HQ.	3.3			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Closing conference call with Steering.	1.1			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Preparation of the quarterly review checklist.	1.9			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Preparation of email to Delphi UK IT Coordinator to discuss expected timing of the IT testing procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Preparation of email to Mexico re: testing procedures performed and how they obtained an effective evaluation for change control.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Time spent reviewing PwC documentation on application controls prior to meeting.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Met with UK team to discuss testing procedures to be performed.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Met with PwC to understand app controls strategy and testing approach.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/15/2006	Dayton - Interim- Coordinating the AR Confirmation procedures with Dayton.	2.5			A1
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-obtaining support for footnote tie-out from the client	0.4			A1
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-wrapping up documentation of the minority interest calculation for Q2.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-wrapping up documentation of the Corporate TB analytics for Q2.	1.8			A1
Sheckell	Steven F.	SFS	Partner	8/15/2006	Review quarter workpapers	3.8			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Discussion with C. Failer on Delphi staffing matters.	0.3			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Discussion with K. Asher on Delphi staffing matters.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Review of Delphi staffing for interim.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Completion of Delphi independence update program for Q1/Q2.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Discussion with A. Ranney on open items for Q2 documentation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Review of T&I Q2 workpapers.	1.8			A1
Smith	Christopher W.	CWS	Executive Director	8/15/2006	Signed 1st and 2nd quarter valuation and contingency reserve memos.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	8/15/2006	Review signed ETR schedules from J. Erickson	0.3			A1
Stille	Mark Jacob	MJS	Staff	8/15/2006	Hyperion new user testing	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/15/2006	Preparation of Windows workplan and scripts using EY Mercury.	1.9			A1
Tosto	Cathy I.	CIT	Partner	8/15/2006	Finalize and sign memo	0.2			A1
Tosto	Cathy I.	CIT	Partner	8/15/2006	Review 2nd qtr SRM	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Revisions to budget status analysis per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Engagement economics meeting with S. Sheckell and J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Preparation of budget status analysis per J. Simpson and S. Sheckell.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Preparation of email to Int'l timely locations regarding Delphi International Integrated Audit Timing template.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Preparation of Delphi International Integrated Audit Timing template per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Coordination and finalization of China Visa requirements for A. Krabill.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Correspondence with K. Barber and L. Criss regarding DGL access.	0.4			A1
Barber	Keith A.	KAB	Senior	8/16/2006	SAP/IE - Execution of SAP transaction codes for company code 1440.	3.4			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of FSCP documentation and discussion of review notes with E. Marold.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of Environmental documentation for 2nd quarter.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of KECP 2nd quarter documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of minority interest rollforward/calculation for Q1 and Q2 2006 and related discussions with A. Ranney.	0.9			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of FAS 112 jobs bank accrual documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of Q1 and Q2 footnote support documentation.	2.6			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Mapping associations on AWS for DGL and sign offs	1.2			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Sign off on each workpaper for DGL and indexing	1.6			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Updated ETBR SCM report and review notes	1.4			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Created table of contents for DGL audit file	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/16/2006	Qtr 1 clean-up on Packard.	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/16/2006	Qtr 1 clean-up on Saginaw.	4.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/16/2006	Discussion with J. Simpson re: additional billing for out of scope work for Q1 Q2 & 404, and budget preparation for remainder of year activities	0.3			A1
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Quarterly review workpapers - finalize for filing	0.4			A1
Henning	Jeffrey M.	JMH	Partner	8/16/2006	E&C - Finalize quarter workpapers for files	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	8/16/2006	E&S - finalize SRM	0.2			A1
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Finalize Packard quarterly workpapers	0.4			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Corporate Interim: discussion with A. Ranney regarding A/R testing and how it can be achieved for Packard Division	0.4			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Corporate Walkthrough: discussed conclusions from review of wire room memo with E. Marold.	0.8			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Corporate Walkthroughs: Reviewed accounting memo relating to wire room transactions from S. Kihn and updated wire room walkthrough for information obtained from the review	3.4			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Packard Interim: input SAS 65 and Interim worksteps into Packard's AWS file for testing to begin on 8/21/06	1.6			A1
Imberger	Guido	GI	Senior Manager	8/16/2006	Conference call with AFD Joe and his team regarding update quarterly review and topics under review.	0.9			A1
Imberger	Guido	GI	Senior Manager	8/16/2006	Gathering information for additional items to request from Saginaw division on our client assistance list and put them in an email	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	E&S - Call with R. Jobe to discuss timing for E&S.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	E&S - Q2 file wrap-up	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Research regarding extent of testing at the ESSC.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Call with B. Welsh regarding extent of testing at the ESSC.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Debrief regarding file review.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Finalizing fraud workpapers for Q1 and Q2.	4.6			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Discussion with E&S contacts regarding interim review documentation.	1.7			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Detail review of Stock Based Compensation footnote.	2.1			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Detail review of stock holders equity footnote.	2.1			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Detail review of warranty footnote.	2.3			A1

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Pacella	Shannon M.	SMP	Manager	8/16/2006	Sent email to PwC, requesting meeting to discuss application controls approach (FI team)	0.1			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Discussion with Core Sr. Manager re: changes occurring in E&Y team members in the UK	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Conference call with UK team to discuss changes in teams roles/responsibilities.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Call with M. Martell to discuss mainframe SOD analysis and use of SODA tool.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Sent email to UK Sr. Manager to discuss the required 404 procedures to be performed at Stonehouse.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Answered testing questions for staff re: DGL, Steering	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/16/2006	Assisted M. Stille with Hyperion and DGL testing.	1.6			A1
Peterson	Christopher A.	CAP	Manager	8/16/2006	Review and discuss DGL reperformance and review conducted by K. Chowdhry.	3.4			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-finalizing documentation of prepetition account analytics for Q1 & Q2	0.8			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-accumulating documents from the quarterly review for Partner review.	1.4			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-wrapping up and finalizing documentation and conclusions on Q1 & Q2 review workpapers.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-detail reviewing footnote tie outs for Q1 & Q2.	4.0			A1
Sheckell	Steven F.	SFS	Partner	8/16/2006	International coordination	1.9			A1
Sheckell	Steven F.	SFS	Partner	8/16/2006	Review updated budget information	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/16/2006	Worked on AR schedule summarizing total divisions.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/16/2006	E&S - Investigated travel options and contacted staff regarding trip to Kokomo.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/16/2006	Prepared E&S AWS file by copying relevant steps from corporate.	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/16/2006	Discussion with C. Failer on Delphi staffing matters.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/16/2006	Discussion with S. Sheckell and H. Aquino regarding engagement economics analysis.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/16/2006	Review of engagement economics analysis.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/16/2006	Discussion with A. Krabill regarding Poland audit scope.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/16/2006	DGL Program Change testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/16/2006	Hyperion program change testing.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/16/2006	Hyperion new user testing and understanding Hyperion set-up.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with B. Hamblin regarding flash analysis of Core Audit Budget to Actual spreadsheet request per S. Sheckell and J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing Hours vs. ARMs per S Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing Net Unbilled Analysis per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing hours incurred and reallocated per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing amounts billed through July 28 per S. Sheckell.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of Total Hours by Division through August 11th per S. Sheckell and J. Simpson.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Update Delphi Integrated Audit Timing template for UK.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with B. Hamblin regarding Adding Role on Delphi Codes for J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with J. Simpson and E. Creech regarding Mail code for E&Y.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with M. Sakowski regarding E&Y Updated/New MAC Addresses.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Print and provide Delphi Bankruptcy News, Issue No. 38 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Locate B. Sparks email address per request of C. Doran.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with D. Chamarro regarding logistics, badge, etc. for first day on engagement.	0.3			A1
Asher	Kevin F.	KFA	Partner	8/17/2006	Audit status related reviews	1.1			A1
Barber	Keither A.	KAB	Senior	8/17/2006	DGL/JE - Validation of DGL mainframe data and outline of filters for compay code 141.	3.9			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	DPSS Interim - Review of XM Commercial Settlement documentation.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	DPSS Interim - Call with W. Tilotti, regarding XM Commercial Settlement documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	DPSS Interim - Met with A. Flowers and C. Anderson to discuss change in Zoyto relationship and XM Commercial Settlement.	1.8			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	E&S Quarterly Review - Review of E&S warranty reserve matters.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	E&S Quarterly Review - Reviewed final JE testing documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	Quarterly Review - Completion of 1st and 2nd quarter 10Q footnote tie-out.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	Quarterly Review - Discussion with A. Ranney regarding 1st and 2nd quarter 10Q footnote tie-out.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	Quarterly Review - Completion of Agreement Review documentation including review of GM-Delphi agreement dated 12/22/99 and discussions with J. Simpson.	1.3			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Uploaded Hyperion SCM report and workpapers on AWS.	0.2			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Updated ETBR files on AWS.	0.2			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Reviewed Hyperion audit workpapers	1.6			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Worked on Hyperion SCM Report and review notes	2.4			A1
Heater	Patricia A.	PAH	Staff	8/17/2006	Documentation for Delphi Columbus Inventory	2.1			A1
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Evaluate staffing alternatives for multiple divisions	0.6			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: discussed with E. Marold conclusion of sample #10 from journal entry review to communicate to internal audit services	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: updated Q2 JV review workpapers for information obtained from J. Felmee for sample #10 in the review.	0.7			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: Meeting with Internal Audit Services, to discuss results of Q2 JV review	1.2			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: updated scoping spreadsheet for 6/30/06 balances for J. Simpson.	3.9			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Packard Interim: received PBC listing for controls testing to prepare for work starting at Packard on 8/21/06	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	DPSS - Review and discussion of treatment of new consignment inventory agreement.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	International audit instructions - review of final version.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	Finalizing file on European entities for Q1.	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	Discussions regarding TSRS coordination with S. Pacella	0.4			A1
Marold	Erick W.	EWM	Senior	8/17/2006	Meeting with Internal Audit regarding the Q1 and Q2 journal entry review performed by internal audit.	1.8			A1
Marold	Erick W.	EWM	Senior	8/17/2006	Detail review on SAS 65 procedures performed by K. Horner on IA's journal entry workpapers.	2.1			A1
Marold	Erick W.	EWM	Senior	8/17/2006	Discussions with Delphi SOX team regarding the section 302 certification process.	2.1			A1
Marold	Erick W.	EWM	Senior	8/17/2006	Updated scoping schedule based on 6/30/06 actual results per Hyperion.	2.1			A1
Ranney	Amber C.	ACR	Senior	8/17/2006	Dayton - Interim-Determining approach for testing AR Confirmations.	1.4			A1
Ranney	Amber C.	ACR	Senior	8/17/2006	Quarterly Review-wrapping up documentation of Q1 & Q2 review procedures.	2.7			A1
Ranney	Amber C.	ACR	Senior	8/17/2006	Quarterly Review-wrapping up and finalizing documentation and conclusions on Q1 & Q2 review workpapers.	4.0			A1
Sheckell	Steven F.	SFS	Partner	8/17/2006	Scoping discussion with A. Krabill and J. Simpson	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Tied out YTD totals for the segments footnotes	0.9			A1

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Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Dayton - Followed-up on review note regarding sample size analysis	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Dayton - Performed additional Microstarts for each division without using allied AR.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Dayton - Performed Microstart analysis on each of the divisions to determine AR Confirmations samples sizes for each division using various variable combinations.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Preparing E&S AWS file and reviewing PBC's	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Preparing files and sample selections for E&S controls testing	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with A. Ranney and A. Krabill regarding AI confirmation procedures.	1.8			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with H. Aquino regarding engagement economics analysis.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Review of Delphi staffing.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with A. Ranney regarding Q2 documentation open items.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with E. Marold on Q1/Q2 journal entry testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Review of SAS 100 journal entry memo.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Detail review of T&I Q2 workpapers.	3.1			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	Hyperion new user testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	DGL New user testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	Steering program change documentation and wrap up.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	DGL program change testing.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with A. Krabill regarding updated int'l instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Work on international engagement instructions with A. Krabill.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with A. Krabill and J. Simpson regarding pension memo and survey for distribution to Delphi.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with M. Sakowski regarding E&Y Updated/New MAC Addresses.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with M. Sakowski regarding 2 additional phone lines for the E & Y partners.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with A. Krabill regarding new titles for R. Jobe and D. Williams.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Preparation of pension memo and survey for distribution to Delphi per K. Asher.	0.4			A1
Barber	Keith A.	KAB	Senior	8/18/2006	DGL/JE - Discussion regarding access to DGL mainframe.	0.4			A1
Barber	Keith A.	KAB	Senior	8/18/2006	DGL/JE - Documented request for access to DGL mainframe.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	DPSS Interim - Coordination of physical inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	DPSS Interim - Follow up with A. Flowers regarding XM Commercial Settlement and Zoyto consignment relationship.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	E&S Interim - Discussions with A. Krabill, E. Marold, and E.R. Simpson regarding E&S staffing.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	E&S Quarterly Review - Wrap up of Q2 workpaper documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	E&S Interim - Contacted M. Hake to follow-up on documentation of Milwaukee facility inventory observation	0.3			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	Planning – Consolidated – Preparation of correspondence to J. Simpson regarding staffing at DPSS and E&S divisions.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	Quarterly Review – Discussed XM Commercial Settlement documentation with W. Tilotti	0.6			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	DPSS Quarterly Review – Cleared follow-up items related to DPSS Quarterly review based on Partner review.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Discussion with E. Marold and G. Imberger to transition knowledge base from Erick to Guido for purposes of facilitating audit engagement management.	3.1			A1
Horner	Kevin John	KJH	Staff	8/18/2006	Corporate Interim: prepared scoping spreadsheet detailing balances as of 6/30/06 for all trial balances within Saginaw Steering for E. Marold.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/18/2006	Corporate Interim: completed corporate scoping spreadsheet for J. Simpson and A. Krabill	4.4			A1
Horner	Kevin John	KJH	Staff	8/18/2006	Packard Interim: Discussion with M. Hatzfeld and N. Miller regarding timing for work in Warren, OH.	0.2			A1
Horner	Kevin John	KJH	Staff	8/18/2006	Packard Interim: compiled work papers to take to Warren, OH to begin interim work on 8/21/06	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/18/2006	Review of the latest version of AWS activity 9&10.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/18/2006	Preparation of international instructions.	3.5			A1
Miller	Nicholas S.	NSM	Manager	8/18/2006	Communication with D. Poole in regards to significant NG purchase contracts.	0.1			A1
Miller	Nicholas S.	NSM	Manager	8/18/2006	Prepare agenda for meeting with T. Krause.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/18/2006	T&I - Communication with D. Praus on interim requests.	0.1			A1
Miller	Nicholas S.	NSM	Manager	8/18/2006	Preparation of T&I interim PBC listing.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/18/2006	Clear review comments on International instructions to be sent to teams.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/18/2006	Preparation of email to Brazil team to schedule status meeting to discuss testing procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/18/2006	Preparation of email to PwC detail questions with testing procedures performed at Steering.	0.3			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Corporate Walkthroughs-documenting process of settling hedges.	0.9			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Planning - Consolidated-Going through AWS Radar report to clean up File	1.8			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Planning - Consolidated-discussing our testing approach for AR Receivables for all divisions.	3.4			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Quarterly Review-clearing review notes of footnote tie out for Q1 & Q2	0.3			A1
Sheckell	Steven F.	SFS	Partner	8/18/2006	International coordination	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Discussed work assignment on Corporate AWS file with A. Ranney.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Associated IT general controls with applicable controls (IT dependent or application)	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Associated unassociated controls with the applicable WCGW.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Added WCGW and assertions and associated existing tax controls	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Added WCGW, controls and assertions to the Corporate Treasury Cash Disbursement and Cash Receipts worksteps.	2.6			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	DGL Super User/Administrator testing questions.	0.4			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	Hyperion program change testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	DGL Program Change follow-up.	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	DGL User access testing.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/19/2006	Correspondence with A. Krabill regarding Delphi 2006 Timely Audit Instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/19/2006	Work on Delphi 2006 Timely Audit Instructions per A. Krabill.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/19/2006	Correspondence with E&Y Poland regarding audit scope.	0.2			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - tour of Plainfield warehouse	0.4			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - Documented inventory checklist and other API related workpapers	1.6			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - obtained documentation and selected test counts	1.7			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - performed test counts at Plainfield warehouse	4.3			A1
Marold	Erick W.	EWM	Senior	8/19/2006	Finalized documentation for NSJE review, FSC process, and Delphi's SFAS 123(r) memo.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2006	Correspondence with A. Krabill regarding Delphi 2006 Timely Audit Instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2006	Send final Delphi 2006 Timely Audit Instructions to Timely locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2006	Work on Delphi 2006 Timely Audit Instructions.	0.2			A1
Arnold	Nathan R.	NRA	Staff	8/20/2006	E&S - Travel time to Kokomo, IN.	4.0			A1
Ford	David Hampton	DHF	Staff	8/20/2006	Packard - Travel time to Warren, OH.	3.4			A1
Horner	Kevin John	KJH	Staff	8/20/2006	Packard Interim: Travel time to Warren, OH to begin interim work	3.8			A1
Marold	Erick W.	EWM	Senior	8/20/2006	E&S - Travel time to Kokomo, IN	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/20/2006	E&S - Travel time to Kokomo, IN for interim work.	5.0			A1
Simpson	Jamie	JS	Senior Manager	8/20/2006	Preparation of out of scope billing summary.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with M. Boehm regarding July TRAX report for DPSS/E&S out of scope time.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with B. Hamblin regarding engagemen economics flash report requested by S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Preparation of TRAX Reports - Audit and Advisory Codes per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Work on hours incurred through August 11th by activity code per.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Simpson regarding Delphi Domestic Team Contact List - By Division.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with K Gerber regarding Delphi Contact Information for J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with M. Sakowski regarding E&Y Updated/New MAC Addresses for J. Simpson and S. Craig.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Update Delphi Domestic Team Contact List - By Division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Coordination of setting up new staff at Delphi (obtaining MAC address, required information, etc.).	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Simpson and N. Miller regarding Packard Physical Inventory Obs. - Mexico.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with L. Criss and K. Barber regarding DGL access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Place request to have DGL added on Delphi issued computer per L. Criss.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Hegelmann regarding Tax out of scope - Delphi.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Time spent obtaining badge and touring the facility.	1.2			A1
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Review control over scrap and rejected materials (2.1.1.5)	1.5			A1
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Review of testing of control over movement of inventory from raw to WIP to finished goods (1.5.1.1)	1.7			A1
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Familiarizing myself with PwC control testing.	3.1			A1
Barber	Keith A.	KAB	Senior	8/21/2006	SAP/AppTest - Transaction Codes Access	2.1			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	E&S Interim - E&S status update conversation with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Review of E&S and DPSS time incurred to date for out-of-scope items and related discussions with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Internal Controls/Mgmt – Discussed preliminary findings with A. Krabill and S. Sheckell and the appropriate response to findings in management testing and effect on our audit strategy.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning – Consolidated – Review of 404 FAQ and sampling guidelines document for use by divisional teams.	0.9			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning – Consolidated – Correspondence with A. Ranney and A. Krabill regarding 404 FAQ and sampling guidelines document for use by divisional teams.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	E&S Interim – Discussed fixed asset testing by CAS with J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	E&S Interim – Contacted G. Ward to obtain summary of procedures performed, findings, etc.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning – Consolidated - Coordination of consolidated team fraud discussion and related meetings with A. Krabill & J. Simpson.	0.5			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning - Consolidated - Review of UBT for distribution to international teams.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning - Consolidated: Review of and revision to ICFC in preparation of International File delivery.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Initial meeting with G. Imberger to discuss preliminary teaming info.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Meeting with Matt and Guido to discuss teaming/status of Steering division.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Review teaming PowerPoint with S. Craig.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Reviewed Q1 WP's	1.3			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Review Saginaw Steering presentation from 07/06 to gain a base understanding	3.2			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Initial meeting with Guido to discuss preliminary teaming info.	0.4			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Met with G. Imberger and M. Hatzfeld to discuss engagement status.	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Worked on PowerPoint presentation with Destiny.	1.1			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Reviewed Q2 working papers	2.4			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Reviewed financial statements and other documents to gain a better understanding of Delphi-Steering.	3.2			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - Creating Leadsheets for AP and Fixed Assets	1.7			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - Overview of Employee Cost control testing	1.7			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - Fixed Asset testing requests and overview	2.1			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - AP testing overview and requests	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/21/2006	Review e-mail from J. Simpson and H. Aquino re: difference between 500 & 700 hours in billing summaries, and charge code for billing matters.	0.2			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: meeting with N. Miller to discuss timeline for interim procedures and breakdown of tasks between audit team members	0.6			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: Discussed with D. Ford the audit program for our testing	0.7			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: Met with C. Zerull to discuss our interim procedures for the upcoming weeks	0.9			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: continued test of controls for the financial statement close cycle	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: worked on SAS 65 controls testing for the financial statement close process	3.9			A1
Imberger	Guido	GI	Senior Manager	8/21/2006	Set up new staff helping on the audit	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Final review of the international instructions	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Meeting with A. Ranney and M. Boehm to discuss the work to be completed this week on the AWS file.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Discussion with M. Boehm regarding several items in the ICFC.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Review of activity 9&10 in AWS.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Finalization of the Fraud memo and related documents.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	File wrap-up from Q1 including the AWS file.	1.1			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Meeting with C. Riedel to review our initial request documentation.	1.3			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Meeting with D. Weir to discuss PwC documentation of Management's internal control testing.	1.9			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Reviewing the SAP general ledger for June 2006.	2.9			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Comparison of client assistance request to documentation provided by the division and documentation included in PWC's binders.	3.3			A1
Miller	Nicholas S.	NSM	Manager	8/21/2006	Packard - Work with staff on the engagement to get them started on the interim procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/21/2006	Travel time to Warren, OH for work on the Packard audit.	3.0			A1
Pacella	Shannon M.	SMP	Manager	8/21/2006	Weekly Status Meeting with IT SOX PMO.	0.7			A1
Pacella	Shannon M.	SMP	Manager	8/21/2006	Meeting with E&Y Brazil to discuss testing procedures.	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/21/2006	Update budget to actual.	1.2			A1
Ranney	Amber C.	ACR	Senior	8/21/2006	Quarterly Review-preparing the AWS file for archiving Q1 & Q2 work	6.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed the Revenue cycle B work.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	Orientation and setup at E&S division for interim work.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Prepared sample selections and other client requests.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed PBC's provided by the client.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed AWS file comparing it to the walkthrough and control framework to ensure test steps were complete.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed revenue cycle tested performed by management.	3.6			A1
Stille	Mark Jacob	MJS	Staff	8/21/2006	DGL program change/user access follow-up questions.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/21/2006	DGL Periodic Review testing.	2.1			A1
Tosto	Cathy I.	CIT	Partner	8/21/2006	Prepare presentation on process for J. Whitson	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Review Delphi budget to actual hours info provided by B. Hamblin.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with B. Hamblin regarding engagemen economics flash report requested by S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Continue working on hours incurred through August 11th by division/by level.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with A. Krabill regarding Statutory International engagement instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Update Delphi Integrated Audit Timing schedule for Germany.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with G. Curry regarding additional Delphi Printer.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with S. Ludlow and M. Sakowski regarding additional Phone Lines for partners office.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with M. Sakowski regarding New/E&Y Updated MAC Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Coordination of obtaining security badge for D. Chamorro and S. Craig.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with S. Pacella regarding May through July OOS billed for TSRS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Preparation of Delphi TSRS - May through July OOS Billings per S. Pacella.	0.9			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Reviewing reconciliations for unusual items or unreconciled amounts.	0.4			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Review management's testing of variance analysis.	1.2			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Agreeing inventory reconciliations to the GL.	1.3			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Agreeing reconciliations to the subledger (i.e. SAP).	1.4			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Preparing samples for inventory price testing.	3.2			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	E&S Interim - Conversation with E. Marold regarding testing procedures to date.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Preparation of international timely reporting location AWS file and related instructions for file usage	4.4			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Revision to fraud risk factors and related audit response in consolidated ICFC	0.5			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Discussions with engagemer senior managers regarding AR confirmation procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Revised international divisional AWS file based on comments provided by A. Krabill.	1.8			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning - Consolidated: Correspondence to divisional teams regarding salaried and hourly payroll files provided by World HQ	0.3			A1
Cash	Kevin L.	KLC	Partner	8/22/2006	Conference call with team re discussion of exceptions noted in testing and overall response	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed sampling guidance	0.2			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Discussion with K. Tau regarding the upcoming testing	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed ICFC document	1.5			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed worksteps for Steering division	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed Q2 workpapers.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewing the UBT document	1.8			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed materiality calculation	0.6			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Met with K. Tau to discuss upcoming testing	0.7			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed the ICF documents	1.6			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed worksteps for Steering division	1.4			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed Sampling guidance	1.8			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed UBT document	2.0			A1
Ford	David Hampton	DHF	Staff	8/22/2006	Packard - AP leadsheet and testing formatting	2.8			A1
Ford	David Hampton	DHF	Staff	8/22/2006	Packard - AP testing, filling in leadsheet and inquiring about variances	3.2			A1
Ford	David Hampton	DHF	Staff	8/22/2006	Packard - Fixed Asset leadsheet and testing forms	3.2			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: requested and received Hyperion schedule from A. Ranney to tie out 6/30/06 balances	0.6			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: prepared accounts receivable lead sheet	0.8			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: worked on Q2 JE file to randomly select journal entries to test in the financial statement close process	0.8			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: Met with N. Miller to discuss results of control testing of the financial statement close process	1.2			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: finished testing of controls for the financial statement close cycle for controls that could be tested this week	2.1			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: continued controls testing for SAS 65 procedures for the financial statement close cycle	3.7			A1
Huffman	Derek T.	DTH	Senior	8/22/2006	Discussion with D. Steis regarding outstanding items for SAP testing	0.4			A1
Imberger	Guido	GI	Senior Manager	8/22/2006	Review and sent out client assist list to Saginaw/ICC (B Prueter)	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Discussion with J. Simpson, A. Ranney and M. Hatzfeld to discuss testing to be performed for AR balances including confirmation procedures and CAAT's.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Preparation of request for copies of workpapers from D&T's 2005 files.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	E&S - Status update call with M. Boehm and E. Marold.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Discussion with J. Simpson and M. Hatzfeld regarding interim testing approach for divisions.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Discussion with M. Boehm regarding the archive of the AWS file for Q1.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Finalization of details on fraud matters for Q1 and Q2.	1.6			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Discussions with A. Krabill and M. Boehm regarding initial audit status.	0.5			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Initial preparation of a fixed asset rollforward.	2.7			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Performed substantive audit procedures on the billings adjustment reserve.	2.8			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Performed substantive audit procedures on the bad debt allowance.	3.3			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Meeting with PwC personnel to understand the status of their procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Meeting with C. Zerull to discuss the procedures we will be completing with our interim audit.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Compilation of all notes from Q1/Q2 from J. Henning, K. Asher, M. Hatzfeld discussing audit procedures we should complete. Devising strategy to complete them.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Time spent with M. Pritchard to introduce her to the Packard engagement.	1.5			A1
Pacella	Shannon M.	SMP	Manager	8/22/2006	Coordinate Delphi Stonehouse testing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/22/2006	Update budget to actual for July.	2.4			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - discuss tooling control with PwC	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - begin testing of tooling controls	0.4			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - initial discussion of client upon arrival/first day on client.	0.7			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - review tooling	1.3			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - review of client, understand client background and issues.	2.4			A1
Ranney	Amber C.	ACR	Senior	8/22/2006	Planning - Consolidated-discussing our consolidated Accounts Receivable testing approach with the team.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/22/2006	Quarterly Review-preparing the Q1 and Q2 AWS files for archiving.	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Added worksteps to AWS for controls that were not included in AWS.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Met with Delphi AR personnel for brief overview of how AR reconciliations tie to TB	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Attempted to obtain a report of all credit memos for the year with totals.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Updated Interim field notes file with items that are not in the AWS file.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Reviewed AWS file for completeness of steps.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Prepared detailed PBC list with sample selections.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Reviewed management's testing and prepared documentation.	3.6			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussion with H. Aquino regarding budget analysis for divisions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Preparation of out of scope summary.	2.7			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussions with A. Krabill and M. Hatzfeld re: 404 testing/rollforward approach.	0.9			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussion with M. Hatzfeld, A. Ranney and A. Krabill regarding AR confirmation procedures.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussions regarding TSRS work in the UK-Stonehouse with S. Pacella.	0.3			A1
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with Destiny to get a general idea of her knowledge of the client.	0.2			A1
Tau	King-Sze	KST	Senior	8/22/2006	Review Delphi Steering accounting discussion PowerPoint slide to gain background information on this client.	1.1			A1
Tau	King-Sze	KST	Senior	8/22/2006	Review AWS file to gain knowledge on the whole Delphi audit.	1.5			A1
Tau	King-Sze	KST	Senior	8/22/2006	Review Q1 and Q2 workpaper to gain knowledge and background of this client.	1.8			A1
Tau	King-Sze	KST	Senior	8/22/2006	Obtain access badge from security.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Additional correspondence with B. Hamblin regarding engagement economics flash report requested by S. Sheckell.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Continue working on hours incurred through August 11th by division/by level.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Work on reviewing A. Krabill's time to sort by activity code for divisional budget analysis.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with S. Ludlow and M. Sakowski regarding additional Phone Lines for partners office.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with M. Sakowski, J. Simpson and S. Craig regarding status of network access.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Coordination of obtaining security badge for G. Imberger and K. Tau.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Begin updating FROR's in GIS per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with Independence, K. Rasmussen and J. Simpson regarding missing items in Delphi Family Tree.	1.1			A1
Arnold	Nathan R.	NRA	Staff	8/23/2006	E&S - Materials price testing.	1.8			A1
Arnold	Nathan R.	NRA	Staff	8/23/2006	E&S - Reviewing PwC's testing of variance analysis.	2.4			A1
Arnold	Nathan R.	NRA	Staff	8/23/2006	E&S - Reviewing PwC testing of inventory reconciliations.	3.3			A1
Asher	Kevin F.	KFA	Partner	8/23/2006	Audit status related review	1.0			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2006	Created Test of Control templates for the TOC for the Sales, Accounts Receivable and Cash account.	5.4			A1
Craig	Tashawna N.	TNC	Staff	8/23/2006	Creating test of control templates for the capital expenditures and dispositions process	5.4			A1
Ford	David Hampton	DHF	Staff	8/23/2006	Packard - Requesting additional info and working with Jorge, FA analyst	1.7			A1
Ford	David Hampton	DHF	Staff	8/23/2006	Packard - AP testing, obtaining populations and making selections	3.2			A1
Ford	David Hampton	DHF	Staff	8/23/2006	Packard - Fixed Asset testing, tying reconciliations understanding reconciling items	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Discussion with TSRS relative to application control strategy.	0.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Participation in SOX audit strategy with A. Krabill, J. Simpson, N. Miller, E. Marold and M. Boehm.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Discussion of AR confirmation sampling approach.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Accumulation of out-of-scope work incurred during 7/06 and 8/06 at AHG, E&C, Saginaw.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Discussions with TSRS relative to implications of Packard transfer of mechantronics business during the year, as well as SAP go-live date of 1/1/07 for DEC product line.	0.7			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Corporate Interim: walked M. Rothmund through the Hyperion process to pull balance sheet and income statement from Hyperion.	0.4			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: copied journal vouchers from T. Cooney and R. Capogreco	0.4			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: met with N. Miller to discuss journal vouchers that were tested in financial statement close process	0.7			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: created prepaid expenses lead sheet	0.8			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: met with D. Sandivold, PwC, to discuss how they tested controls in the financial statement close cycle	0.9			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: met with I. Smith to obtain listing of users with DGL access	0.9			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: call with G. Walker to obtain journal vouchers to test in the financial statement close process control testing	1.1			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: began reviewing SAS 65 procedures for the revenue cycle	1.4			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: reviewed the Sales & A/R walkthrough we completed to understand revenue cycle here at Packard and to related it to our controls testing	1.8			A1
Imberger	Guido	GI	Senior Manager	8/23/2006	Review of balance sheet and P&L of Saginaw-Steering within Hyperion as of 12/31/2005 and 06/30/06 to identify unusual developments and get familiar with the amounts in b/s and P&L for the interim audit which starts next week.	0.9			A1

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Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Discussion with C. Rose regarding most recent fraud report.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	E&S - Conference call with M. Boehm, E. Marold and G. Ward of CAS to discuss fixed asset control testing taking place in Mexico for E&S.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Review of AWS file activities 9&10	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Discussion with J. Simpson and A. Ranney regarding th finalization of the AWS files for Q1/Q2.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Finalization of International SRM's for Q1	1.6			A1
Marold	Erick W.	EWM	Senior	8/23/2006	E&S - Met with M. McCoy and R. Hoffman to discuss significant inputs into the calculation.	1.4			A1
Marold	Erick W.	EWM	Senior	8/23/2006	E&S - Obtained and agreed supporting documentation for the capitalized inventory calculation from M. McCoy.	2.1			A1
Marold	Erick W.	EWM	Senior	8/23/2006	Reviewed E&S capitalized inventory calculation.	2.3			A1
Marold	Erick W.	EWM	Senior	8/23/2006	E&S - Recalculated the inventory variance calculation and investigated differences.	3.2			A1
Martell	Michael A.	MAM	Principle	8/23/2006	Weekly TSRS status update meeting with J. Piazza	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Discussions with D. Ford on how fixed asset procedures should be addressed.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Discussions with K. Horner about the procedures in the FSCP.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Pulling together inventory observation information for the Packard division.	1.3			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Review of the worksteps in place for our interim procedures.	2.1			A1
Pacella	Shannon M.	SMP	Manager	8/23/2006	Call with Delphi Purchasing to discuss Delphi Master Service agreement with EDS.	0.3			A1
Peterson	Christopher A.	CAP	Manager	8/23/2006	Add/review review comments written by K. Chowdhry related to ETBR and Steering IA work.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/23/2006	Review AWS disposition related to review of IA work	1.2			A1
Peterson	Christopher A.	CAP	Manager	8/23/2006	Review IA testing of Steering ITGCs	3.4			A1
Peterson	Christopher A.	CAP	Manager	8/23/2006	Review IA testing of ETBR testing.	3.6			A1

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Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - discuss tooling questions/issues with team	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - obtain more tooling support from J. Lowry	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - discuss tooling controls with J. Lowry and obtain supporting documentation	0.6			A1
Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - documenting/performing tooling test of controls	5.5			A1
Ranney	Amber C.	ACR	Senior	8/23/2006	Quarterly Review-preparing AWS file for archive	5.6			A1
Sheckell	Steven F.	SFS	Partner	8/23/2006	Review engagement economics	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Submitted sample requests to client and followed up on status	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Discussed AR reconciliation process with client.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Documented procedures within AR.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Tied AR subledgers to ETBR and Hyperion	3.7			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Discussion with H. Aquino on engagement economics analysis.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Preparation of out of scope fee analysis.	3.2			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Discussion with R. Steele regarding audit status meeting with D. Fidler.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Discussion with A. Krabill and M. Hatzfeld regarding AR confirm testing.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion user access testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion Administrator Testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion Periodic Review testing	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion Program Change testing.	2.6			A1
Tau	King-Sze	KST	Senior	8/23/2006	Discussion with Destiny on setting up test of controls documentation templates.	0.7			A1
Tau	King-Sze	KST	Senior	8/23/2006	Review AWS file to gain knowledge on the whole Delphi audit, including reading through controls framework and ASM.	1.3			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Reviewing change management documentation for testing and requesting additional documentation.	0.6			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Complete periodic review of access testing.	0.9			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Reviewing and completing user access testing.	1.2			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Completing sensitive access testing.	2.0			A1

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Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with S. Pacella and J. Simpson regarding engagement economics.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Engagement economics correspondence with J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Work on requested engagement economic schedules requested by S. Sheckell.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Preparation of email to int'l timely locations regarding Delphi Integrated Audit Timing - REMINDER.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with A. Krabill regarding Kokomo Phone Number for E. Marold.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with C. Waligorski regarding Pension Assumptions PDF file for binding to distribute to Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with CIBT regarding visa charge incurred by A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with M. Sakowski, J. Simpson and S. Craig regarding status of network access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with K. Rasmussen regarding missing items in Delphi Family Tree.	0.1			A1
Arnold	Nathan R.	NRA	Staff	8/24/2006	E&S - Reviewing PwC testing of negative and non-productive inventory.	2.2			A1
Arnold	Nathan R.	NRA	Staff	8/24/2006	E&S - Materials price testing.	5.3			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	DPSS Interim - Discussion of XM revenue recognition with S. Sheckell and A. Krabill and finalization of related memorandum.	0.9			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	E&S Interim - Discussions with O. Saimoua regarding Kokomo API.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	E&S Interim - Call with G. Ward to discuss fixed asset control testing at Matamoras location and related review of summary files.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated: Discussion with A. Krabill regarding substantive work program.	0.5			A1

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Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated - Review of WCGW and Control linkage in AWS and discussions with A. Krabil regarding AWS file strategy for international locations.	3.3			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Meeting with K. Tau to discuss TOC templates	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Reviewed Walkthrough for Treasury Cycle to see if TOC needs to be done	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created TOC for indefinite lived intangibles	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created a TOC for prepaid expenses, inserted/created steps.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created TOC template for Accrued Liabilities	1.4			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created an TOC for the Financial Statement Close Process (included creating a spreadsheet that documents all the individual sub steps and inserted/created steps to test)	3.6			A1
Craig	Tashawna N.	TNC	Staff	8/24/2006	Created test of control testing templates for Inventory Management process.	2.2			A1
Craig	Tashawna N.	TNC	Staff	8/24/2006	Created test of control testing templates for the Accounting for Recoverable Customer Engineering and Tooling process	2.2			A1
Craig	Tashawna N.	TNC	Staff	8/24/2006	Created test of control testing templates for Depreciate Property, Plant and Equipment Process	3.6			A1
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - Reviewing walkthrough and associating it with applicable worksteps	1.3			A1
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - AP debit memo testing and review	2.7			A1
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - Understanding payroll accruals for control testing	2.8			A1
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - Reviewing Fixed asset disposals and additions, getting sample and depreciation testing	3.2			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: discussed timing of accounts receivable interim testing with N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: met with D. Baran to discuss JV FRR43 for our journal voucher testing in FSC process controls testing	0.6			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: obtained DGL screen prints from I. Smith for the journal voucher testing in the FSC process control testing	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: received supporting documentation for journal voucher FR402 from C. George to finish journal voucher testing for the FSC process controls testing	0.6			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: discussed with D. Ford the payroll accrual process at the Packard division	0.8			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: discussed with N. Miller the testing strategy for the revenue cycle controls testing	0.9			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: met with D. Vogel to request items for our interim testing of accounts receivable	0.9			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: conference call with Corporate Team to discuss sampling strategy for controls testing	1.2			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: began SAS 65 procedures for controls testing of the revenue cycle	3.9			A1
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP program change testing	1.4			A1
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP logical access testing	2.8			A1
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP program change analysis - additional work beyond planned testing to validate data and review full list of changes to production	3.9			A1
Imberger	Guido	GI	Senior Manager	8/24/2006	Define strategy for starting interim work next week in Saginaw	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/24/2006	E&C - internal meeting with seniors and above for all divisions discussing internal controls testing	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/24/2006	E&C - internal meeting discussing interim testing procedures and timing	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Discussions with the team regarding controls testing approach.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	DPSS - File wrap-up	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Responses to questions from Prague team.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Update meeting with S. Sheckell to discuss the status of several aspects of the audit.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Meeting with Sr. Manager's and Managers to discuss divisional testing approach and SAS 65 procedures.	1.7			A1

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Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Review of activity 9 & 10 in the AWS file.	2.1			A1
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Prepared summary schedule which documented how the A/R balances are recorded within SAP, ETBR, and Hyperion - agreed the schedule to all three ledgers.	2.3			A1
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Met with G. Pham and K. Price to discuss the A/R reconciliations and A/R aging.	2.9			A1
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Reviewed PwC's testing of the financial statement close process.	3.5			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Meeting with D. Payan from Mexico to understand the number of hours charged for completion of the Mexican inventory observations.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Planning call with M. Pikos.	0.1			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Review of the interim TB 129 TB for significant items and unusual fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Review of the work completed for the fixed asset process for the interim procedures.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Review of the work completed in the financial statement close process for interim procedures.	3.2			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Conference call with Corporate team to discuss various interim audit considerations.	1.2			A1
Pacella	Shannon M.	SMP	Manager	8/24/2006	Discuss with Core Sr. Manager TSRS Stonehouse testing status.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/24/2006	Meet with team to discuss status and open items - SAP.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/24/2006	Status meeting with IT SOX PMO.	1.8			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - discuss questions with A. Cline and obtain supporting documentation	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - review investment toc procedures in AWS and prepare questions and requests for client	0.4			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - discuss tooling control with A. Cline and obtain supporting documentation	0.5			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - review investments walkthrough to familiariz self with process	1.1			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - tooling documentation of toc	0.9			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - team discussion/meeting	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - document investment toc	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	AHG - Delphi Team Meeting planning the testing strategy for SAS 65, Interim. Meeting held with M. Hatzfeld, A. Krabill and J. Simpson	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	Meeting with M. Hatzfeld to discuss the timing/staffing of AHG during the testing period.	1.2			A1
Sheckell	Steven F.	SFS	Partner	8/24/2006	International coordination	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/24/2006	Audit planning review	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Followed-up on client requests.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Communicated question regarding management's testing to PWC.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR issues with E&Y team member.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR reconciliation and controls with Delphi staff members.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Documented procedures with AR.	3.8			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Review of engagement economics analysis.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Discussion with H. Aquino on out of scope fee analysis.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Review of hours analysis by area.	2.5			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Discussion with A. Krabill and S. Sheckell regarding AR confirmation testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Meeting with A. Kulikowski to discuss 404 status/questions.	1.2			A1
Stille	Mark Jacob	MJS	Staff	8/24/2006	Documentation of DGL testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/24/2006	Documentation of Hyperion testing.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/24/2006	Documentation of Steering testing.	2.4			A1
Tau	King-Sze	KST	Senior	8/24/2006	Email communication with B. Prueter and D. Gustin in regards to obtaining June AR detail aging for AR confirmation.	0.1			A1
Tau	King-Sze	KST	Senior	8/24/2006	Review the controls, risk and controls worksteps in AWS to get myself familiar with the audit program.	0.4			A1
Tau	King-Sze	KST	Senior	8/24/2006	Discussion with Destiny on the test of controls documentation templates that she created.	0.5			A1

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Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Engagement economics meeting with J. Simpson and S. Sheckell.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Work on requested engagement economic schedules requested by S. Sheckell.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Correspondence with J. Simpson regarding draft agenda for meeting on September 12th.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Preparation of meeting notice regarding E&Y Update meeting - Dana Fidler per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Arnold	Nathan R.	NRA	Staff	8/25/2006	E&S - Inventory consignment test of controls.	1.4			A1
Arnold	Nathan R.	NRA	Staff	8/25/2006	E&S - Customer return testing.	2.1			A1
Arnold	Nathan R.	NRA	Staff	8/25/2006	E&S - Travel time to from client site in Kokomo.	4.0			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning – Consolidated – Coordination of meeting with A. Kulikowski, J. Volek, and PwC representatives to discuss preliminary findings.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Quarterly Review – Preparation of quarterly review files for submission to archiving, and related preparation of quarterly files.	1.9			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning - Consolidated - Ran RADAR reports.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning - Consolidated - Revised international files according to results of RADAR reports.	1.4			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning - Consolidated: Preparation of AWS file and AWS instructions for international location	3.4			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Discussion with E. Marold regarding the separate AWS files and how to combine them.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Meet with Guido and Mike to discuss process and documenting the transfer of documents.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Meet with Guido and Shawna to discuss logistics of arriving at Steering HQ.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Worked on TOC template for Investment in Affiliates	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Worked on TOC template for Sales, AR and Cash receipts	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Worked on TOC template for Accounts Payable Process	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Reviewed the walkthroughs for AP, Purchases and Cash Disbursements.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Reviewed walkthrough documents for Sales, AR and Cash Receipt.	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/25/2006	Created test of control templates for Determination of LCM and E&O Inventory Reserves Process	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/25/2006	Created test of control testing templates for cost of sales process	1.6			A1
Craig	Tashawna N.	TNC	Staff	8/25/2006	Created test of control testing templates for the Payroll Process	4.6			A1
Ford	David Hampton	DHF	Staff	8/25/2006	Packard - Debit memo follow-up and testing.	1.8			A1
Ford	David Hampton	DHF	Staff	8/25/2006	Packard - Working on fixed asset testing and information requests.	2.1			A1
Ford	David Hampton	DHF	Staff	8/25/2006	Packard - Travel time from Warren, OH.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Internal strategy session to discuss SAS 65 approach.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Meeting with G. Imberger to discuss SOX testing strategy.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Meeting with Staff and Senior to discuss roles and responsibilities.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/25/2006	Draft e-mail response to Jamie re: budget for remainder of year.	0.1			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard interim: travel time from Warren, OH after working at Packard for the week	3.2			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard Interim: received A/R aging, listing of credit notes, listing of A/R accounts with credit balances from Greg May, AR Analyst	0.4			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard Interim: began work with A/R aging, began to tie out to A/R lead sheet and trial balance	0.8			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard Interim: continued SAS 65 procedures for controls testing for the revenue cycle	2.4			A1
Imberger	Guido	GI	Senior Manager	8/25/2006	Identify controls to test during interim.	0.6			A1

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Imberger	Guido	GI	Senior Manager	8/25/2006	Discussion with K. Tau regarding work to be performed next week on test of controls and A/R conformation.	1.5			A1
Marold	Erick W.	EWM	Senior	8/25/2006	E&S - Performed test of control procedures related to the quarterly variance analysis performed by E&S.	1.8			A1
Marold	Erick W.	EWM	Senior	8/25/2006	E&S - Met with M. McDonald to update status of Q3 and Q4 analytical procedures and progress of Mechatronics reorganization.	2.1			A1
Marold	Erick W.	EWM	Senior	8/25/2006	E&S - Reviewed the TARS memo's issued during 2006.	2.3			A1
Marold	Erick W.	EWM	Senior	8/25/2006	Call to discuss NSJE and A/R confirmations.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Review of "other" accounts on the balance sheet, included up-front rebates and prepaid deposits to vendors.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Status update meeting with C. Zerull.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Review of income statement analytics for TB 129.	2.7			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Travel time from Warren, OH.	3.0			A1
Pacella	Shannon M.	SMP	Manager	8/25/2006	Send email to IT SOX PMO to discuss status on Packard evidence requested for substantive procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/25/2006	Meeting with J. Simpson and E. Marold to discuss CAAT procedures.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/25/2006	Discuss testing status with team: Corp Data center, DGI and Hyperion.	0.8			A1
Peterson	Christopher A.	CAP	Manager	8/25/2006	Review the review comments written by K. Chowhdry related to IA's testing of Hyperion.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/25/2006	Review IA testing of Hyperion ITGCs.	3.9			A1
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Packard - discuss FSCP control with PwC	0.1			A1
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Packard - review of FSCP walkthrough to familiarize self with process	0.8			A1
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Packard - review of FSCP test of controls	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Cleaning up of AHG AWS File	0.9			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - documented other API tests and procedures performed.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - Completed the API checklist.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - Completed memo explaining procedures for completing E&Y API.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - Documented the inventory test count	3.8			A1

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Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Prepared and submitted sample requests to K. Price.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Updated documentation related \$20mil adjustment based on conversation with snr.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Discussed \$23mill adjust to AR allied account with Paula in AR and requested documentation.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Performed managements test of controls made sample copies and documented within AWS.	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Reviewed managements test of controls, made sample copies and documented in AWS.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Travel time from Kokomo, IN.	5.0			A1
Simpson	Jamie	JS	Senior Manager	8/25/2006	Discussion with H. Aquino regarding budget analysis.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/25/2006	Meeting with S. Sheckell and H. Aquino regarding out of scope analysis.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/25/2006	Conf. call with K. Barber, S. Pacella and E. Marold regarding non-standard JE's.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/25/2006	Review of Windows documentation received for testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/25/2006	DGL Terminations testing.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/25/2006	Hyperion Terminations testing.	2.1			A1
Stille	Mark Jacob	MJS	Staff	8/25/2006	Documentation of Hyperion testing documentation.	2.4			A1
Tau	King-Sze	KST	Senior	8/25/2006	Email communication with D. Gustin in regards to obtaining June AR detail aging for AR confirmation.	0.2			A1
Tau	King-Sze	KST	Senior	8/25/2006	Discussed with G. Imberger regarding planning, test of controls approach, and AR confirmation procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	8/26/2006	Send email response to China team re: question on required procedures for Beijing location.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/26/2006	Sent email to all international locations requesting statu on scheduling remediation timing.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/26/2006	Develop agenda and testing status materials for weekly meeting with IT SOX Director.	1.4			A1
Barwin	Kristen N.	KNB	Staff	8/27/2006	E&S - Travel Time to Kokomo, IN.	4.0			A1
Ford	David Hampton	DHF	Staff	8/27/2006	Packard - Travel time to Warren, OH.	3.4			A1

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Horner	Kevin John	KJH	Staff	8/27/2006	Packard Interim: Travel time to Warren, OH to continue interim and controls testing for the Packard Division.	3.6			A1
Simpson	Jamie	JS	Senior Manager	8/27/2006	Review of statutory international instructions.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/27/2006	Preparation of agenda for audit status meeting with D. Fidler on 9/12.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/27/2006	Review of T&I client assistance listing for interim/404 procedures.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with J. Simpson regarding status of international timing schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Update Delphi Integrated Audit Timing template per incoming emails received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Preparation of follow-up emails regarding Delphi Integrated Audit Timing per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with A. Krabill regarding Indiana CPA license requirements.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with J. Hasse regarding availability for Bi-Weekly Update Meetings with T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Review Account Summary Report (July 2006).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Coordination of obtaining example Fresh Start Accounting slides.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Work on formatting Ernst & Young 404 Testing Summary - DRAFT Agenda per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with S. Pacella regarding Agenda Template.	0.2			A1
Arnold	Nathan R.	NRA	Staff	8/28/2006	E&S - Travel time to Kokomo, IN.	3.5			A1
Barber	Keith A.	KAB	Senior	8/28/2006	SAP/AR - Profiled and reviewed client data received.	1.2			A1

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Barber	Keither A.	KAB	Senior	8/28/2006	DGL/JE - Internal discussion with engagment team to review filter results.	1.8			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Inquiry of client for selections for testing	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Create document with notes to PwC regarding testing	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review Payroll Narrative	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperformed exceptions	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review payroll accruals	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed analysis for proper reviewing and clerical accuracy	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed managements testing of recorded changes	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Understand threshold variances	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Gained understanding of why control is not being tested and documented deficiency	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review of payroll process controls	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Prepare copies of reperformed controls to retain as documentation	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperform managements testing of budget to actual	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperform tests done by PwC for appropriateness	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review PwC testing procedures for budget to actual	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed PwC work on managements testing of HR payroll master files	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed how changes to payroll are made from walkthrough	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Select independent sample of payroll accruals	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Selected employees for additional sample	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Set up computer	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Documented exceptions	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review PwC testing of employee cost	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperform PwC testing of payroll accruals	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review managements testing of payroll employee timecard	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Wrapped up employee cost procedures	1.0			A1

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Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed PWC employee cost controls and documentation	0.6			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	DPSS Interim - Preparation of and related correspondence with R. Nedadur, J. Steele, and D. Langford regarding Interim procedures client assistance requests.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	E&S Interim - Travel time to Kokomo, IN for E&S interim procedures.	3.5			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	Planning - Consolidated - Revision to AWS file activities 9&10 for international teams	3.2			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	Quarterly Review - Preparation of AWS file for Q1 Archiving.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2006	Office tour with B. Prueter.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2006	Initial meeting with Saginaw Finance/Accounting Department to acquaint one another. Attendees included: B. Prueter, G. Imbregger, K. Tau, S. Craig, L. Briggs, P. O'dee, and D. Gustin.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2006	Reviewed the general admin binder prepared by PWC for Test of Controls.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2006	Travel time to Saginaw Steering.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2006	Performed TOC work for Expenditures.	6.0			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Toured Delphi facilities with B. Prueter	0.6			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Met with Delphi Accounting Staff for introductions	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Created test of control templates for reperformance of management's testing	1.9			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Reviewed PwC's test of control workpapers	4.7			A1
Ford	David Hampton	DHF	Staff	8/28/2006	Packard - Worked on Payroll testing	2.1			A1
Ford	David Hampton	DHF	Staff	8/28/2006	Packard - Fixed Asset Substantive Testing. Tried to obtain rollforward, reviewed reconciliation and reviewed fixed asset acquisitions and disposals	3.4			A1
Ford	David Hampton	DHF	Staff	8/28/2006	Packard - Tested expenditure controls around debit memos and purchasing	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2006	SAS 65 review strategy development.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	8/28/2006	Debrief with M. Hatzfeld relative to status of multiple divisions, including staffing matters	1.4			A1

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Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: provided G. Naylor listing of our selections for testing of credit notes approval	0.4			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: met with D. Sandivold, PwC, to discuss populations for testing for the revenue cycle.	0.7			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: spoke with S. Bratberg regarding piece-price contracts and bill-and-hold contracts for our revenue controls testing	0.9			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: made selections for our testing of control 4.1.3-1, credit notes approval.	1.1			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: received supporting documentation for our selections for credit notes approval testing and tested for control 4.1.3-1	1.8			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: continued controls testing for the revenue cycle	3.9			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Initial meeting to be introduced to the Delphi Saginaw team and introduce the E&Y team to the accounting people.	0.4			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Travel time to Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Saginaw - Getting started with Delphi team.	0.8			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Develop explanations and team guidance to get started at Saginaw with Test of Controls (reperformance of managements test and independent testing)	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2006	Correspondence with the Germany team on various planning issues.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2006	AWS activity 9 and 10 review	2.1			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Reviewed PwC's testing of AP reconciliations.	1.9			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Reviewed PwC's testing of vendor debit memo's.	2.2			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Performed independent testing of vendor debit memos.	2.3			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Performed test of control procedures related to AP reconciliations.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/28/2006	Meeting with J. Schmidt to discuss the hedge ineffectiveness calculation.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/28/2006	Review of the FAS 133 walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	8/28/2006	Review of Packard interim work completed to date.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/28/2006	Meeting with S. Pacella and M. Boehm to coordinate TSRS testing schedule.	0.7			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send email to A. Bianco, SOD Manager, describing issues identified with What if Tool testing in Paris.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send follow-up email to E&Y Germany to clarify testing questions.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send SOD Manager listing of deficiencies identified for SAP Paris re: What If tool.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send follow-up email to PwC resources in charge of conducting application controls testing to request documentation.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Consolidated deficiencies identified in China with overall global deficiencies to provide to IT SOX PMO.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Meet with Core Managers to discuss application controls scope and audit programs.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Status call with TSRS Sr. Manager.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Make updates to meeting materials for IT SOX PMO status meeting.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Status meeting with IT SOX PMO	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/28/2006	Attended IT Status meeting with M. Martell, S. Pacella, PWC, and M. Harris.	0.9			A1
Peterson	Christopher A.	CAP	Manager	8/28/2006	Reviewed AWS and hardcopy wp's for IAS' testing of Corp Data center.	3.8			A1
Pritchard	Melinda J.	MJP	Senior	8/28/2006	ER&D interim testing	0.6			A1
Pritchard	Melinda J.	MJP	Senior	8/28/2006	Request schedule from client	0.1			A1
Pritchard	Melinda J.	MJP	Senior	8/28/2006	Tooling interim testing	3.2			A1
Ranney	Amber C.	ACR	Senior	8/28/2006	Corporate Walkthroughs-including client process narratives in our derivatives walkthrough documentation	0.4			A1
Ranney	Amber C.	ACR	Senior	8/28/2006	Planning - Consolidated-coordinating AR confirmation procedures with audit team.	0.4			A1
Ranney	Amber C.	ACR	Senior	8/28/2006	Planning - Consolidated-filling out AR CAAT request form for TSRS	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/28/2006	Planning - Consolidated-making changes to the international AWS file.	2.2			A1
Sheckell	Steven F.	SFS	Partner	8/28/2006	International coordination	1.9			A1
Simpson	Jamie	JS	Senior Manager	8/28/2006	Review of agenda for meeting with Treasury group.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/28/2006	Review of activity 9 & 10 audit program.	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/28/2006	Determination of Windows open items.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/28/2006	DGL/Hyperion Terminations testing and discussion.	1.1			A1
Tau	King-Sze	KST	Senior	8/28/2006	Meeting with P. O'Bee and his fixed assets group to discuss client assistant list.	0.6			A1
Tau	King-Sze	KST	Senior	8/28/2006	Meet with finance/accounting group to introduce ourselves and client assistant list and expectations.	0.7			A1
Tau	King-Sze	KST	Senior	8/28/2006	Discussion with Guido, Destiny, and Shawna in regards to work plan such as each one's responsibilities and expectations.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with J. Simpson regarding preparation of Audit Committee planning book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with A. Krabill regarding Delphi team CPA license list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with M. Sakowski and S. Ludlow regarding Partner Phones - Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with N. Winn regarding mail related to Delphi inventories.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Revisions to Ernst & Young 404 Testing Summary - DRAFT Agenda.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of Dana Fidler Meeting September 12 - DRAFT Agenda per J. Simpson.	0.8			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Inventory variance analysis TOC.	0.7			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Scrap and rejected materials TOC.	0.8			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Inventory account reconciliation TOC.	0.9			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Negative and non-productive inventory TOC.	0.9			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Plant tour given by Delphi personnel.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Review management's testing of title transfer for inventory.	3.2			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Request and discuss independent selections with clients	1.0			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Complete payroll and control testing and complete documentation	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Discuss selections made with client and explain necessary items	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Plant tour	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Print out and tick and tie disposal sheets	3.0			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Discussed AP reconciliation process with C. Riedl and E. Marold. reviewed AP reconciliations for June and July.	1.3			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed interim test of controls workpapers for inventory process	2.6			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed interim purchasing/AP test of control items	1.3			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed E&S fixed asset deficiencies file provided by G. Ward	0.6			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Met with C. Riedl to discuss interim procedure status	0.3			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Prepared staffing analysis for E&S division	0.4			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed interim open items and action plan with E. Marold	0.7			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	DPSS Interim - Preparation of documents (agenda, staffing analysis, etc.) for DPSS Team-Directed Planning Event	1.1			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2006	Worked on PPE Testing of Controls with Shawna	0.7			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2006	Travel time to Saginaw Steering.	1.0			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2006	Performed test of control work for the expenditure cycle.	7.3			A1
Ford	David Hampton	DHF	Staff	8/29/2006	Packard - Worked on Purchasing Cycle testing	2.8			A1
Ford	David Hampton	DHF	Staff	8/29/2006	Packard - Worked on employee cost cycle testing	2.9			A1
Ford	David Hampton	DHF	Staff	8/29/2006	Packard - Worked on Fixed Assets control testing, tried to obtain rollforward	3.2			A1
Henning	Jeffrey M.	JMH	Partner	8/29/2006	Conf. call with S. Sheckell re: Delphi planning matters and AC dates	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: met with G. Naylor to discuss questions regarding A/R credit balances	0.6			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: went through substantive worksteps for prepaid expenses	0.8			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: worked on substantive testing for accounts receivable	1.2			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: received supporting documentation for manifest balancing reconciliations from C. Tucker to test control 4.1.1-4	1.8			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: continued controls testing for the revenue cycle	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/29/2006	Preparation for the China TDPE.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/29/2006	AWS activity 9 and 10 review.	1.3			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Reviewed PwC's testing of expense disbursements.	1.9			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Detail reviewed substantive procedures related to A/R reconciliations and classification of account balances.	2.2			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Performed independent testing of expense disbursements.	2.2			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Detail reviewed I/C receivable balances.	2.5			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Meeting with C. Zerull to discuss interim audit needs.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Time spent with D. Ford walking through worksteps for the fixed asset, payroll and purchasing testing.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Time spent with K. Horner working through questions on the Sales AR process.	1.0			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Time spent with M. Pritchard on various audit topics, including certain financial statement close controls and the tooling accounting.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Travel time to Warren, OH.	3.0			A1
Pacella	Shannon M.	SMP	Manager	8/29/2006	Send email to E&Y Paris asking for detail on the testing issues identified for the What If tool.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/29/2006	Send status update email to Core Sr. Managers for Packard and GM apps.	0.3			A1

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Pikos	Matthew C.	MCP	Staff	8/29/2006	Packard - travel time to Warren, OH.	3.0			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Discuss tooling toc testing with client	0.6			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Follow-up with client on requests	0.1			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completing Minority interest toc	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Request support from client	0.1			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completion of Tooling toc	1.2			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completion of Tooling toc and interim	1.6			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completion of Tooling toc interim	0.2			A1
Ranney	Amber C.	ACR	Senior	8/29/2006	Planning - Consolidated-Preparing an AWS engagemen for the International teams (audit program, controls, etc.)	8.1			A1
Sheckell	Steven F.	SFS	Partner	8/29/2006	Attend 3rd quarter planning meeting with J. Williams	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/29/2006	Audit status update with J. Henning	1.2			A1
Sheckell	Steven F.	SFS	Partner	8/29/2006	International coordination	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Planning meeting with T. Krause regarding derivative internal control findings/planning procedures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Review of statutory international instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussions with A. Ranney on AR confirmation CAAT procedures/documentation.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussion with N. Miller regarding T&I interim procedures.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/29/2006	Discussion with M. Whiteman around Hyperion/DGL.	0.6			A1
Tau	King-Sze	KST	Senior	8/29/2006	Discussion with D. Chamarro regarding questions that she had on reperforming management test of controls.	0.7			A1
Tau	King-Sze	KST	Senior	8/29/2006	Discussion with S. Craig regarding reperforming contro testing of fixed assets process.	0.6			A1
Tau	King-Sze	KST	Senior	8/29/2006	Reperformed management test of controls for financial statement close process.	4.9			A1
Thomas	Heather M.	HMT	Senior	8/29/2006	Review all work requested to determine what was still needed to complete testing.	1.1			A1
Thomas	Heather M.	HMT	Senior	8/29/2006	Working with client to obtain reports for periodic access review.	0.9			A1

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Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Simpson regarding Audit Planning presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with C. Zuidema and J. Simpson regarding example 2006 AC report.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Work on Audit Planning presentation per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with A. Ventimiglia regarding O. Saimoua's Schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with N. Miller regarding Staffing Schedule by division.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Meeting with J. Simpson and M. Kearns regarding staffing, etc.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Simpson regarding status of international timing schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with K. Tau regarding Network Access at Delphi Saginaw.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Provide copy of new bankruptcy news to J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Harbaugh regarding badge information required.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Hasse and S. Sheckell regarding E&Y Status Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Hasse, S. Sheckell and K. Ashe regarding Bi-Weekly Update Meetings with T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Revisions to Dana Fidler Meeting September 12 - Agenda per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Review packages from Delphi inventories and distribute accordingly.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Work on Fresh Start Accounting Slides per J. Simpson and S. Sheckell.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Meeting with J. Simpson and C. Tosto regarding tax billing process, pre-approval process, open-items, budget, etc.	0.8			A1
Arnold	Nathan R.	NRA	Staff	8/30/2006	E&S - Clearing review notes for inventory reconciliations.	2.4			A1
Arnold	Nathan R.	NRA	Staff	8/30/2006	E&S - Test of control work performed on control 2.1.1.4.	2.7			A1
Arnold	Nathan R.	NRA	Staff	8/30/2006	E&S - Review management's testing of shipments.	2.9			A1
Barber	Keith A.	KAB	Senior	8/30/2006	SAP/AR - Internal discussion with engagment team to review results.	1.2			A1
Barber	Keith A.	KAB	Senior	8/30/2006	SAP/JE - Extract data via ZFTP transaction code.	1.7			A1
Barber	Keith A.	KAB	Senior	8/30/2006	DGL/JE - Internal discussion with engagment team to review filter results.	2.8			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Make independent selections and discuss with client	1.5			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Document fixed asset and detail to rec	2.5			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Make selections for additions and disposals discuss with client	2.5			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Tie out of Fixed Asset Detail to Rec	2.5			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	DPSS Interim - Coordination of AR File for confirmation procedures with R. Nedadur	0.7			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Reviewed fixed asset management testin findings provided by G. Ward.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Review of substantive procedure workpapers for inventory.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Reviewed E&S AP Reconciliation process for June with C. Riedl and K. Crain.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Review of inventory test of control workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Review of Accounts Receivable workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Coordination of E&S AR File for with E. Marold.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/30/2006	DPSS Interim – Provided J. Harbaugh with background to DPSS division and Delphi Corporation.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	Planning - Consolidated - Determination of staffing for DPSS and E&S divisions.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	Planning - Consolidated - Calls with J. Simpson regarding staffing for DPSS and E&S divisions.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Created a list of controls to give the client to see if they are applicable to Saginaw.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Work on Test of Controls for Fixed Assets.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Analyzed controls applicable to Revenues and created a spreadsheet to send to Corp audit team.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Travel time to Saginaw Steering.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Completed test of controls for Expenditures.	5.8			A1
Ford	David Hampton	DHF	Staff	8/30/2006	Packard - Worked on expenditure cycle testing.	2.6			A1
Ford	David Hampton	DHF	Staff	8/30/2006	Packard - Worked with D. Prokop on HR application Controls	2.7			A1
Ford	David Hampton	DHF	Staff	8/30/2006	Packard - Worked on Fixed Asset testing	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2006	AWS SAS 65 and audit program review with engagement team.	2.9			A1
Henning	Jeffrey M.	JMH	Partner	8/30/2006	Review of the ICC call agenda	0.7			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: met with D. Vogel, to obtain status of A/R reconciliations requested in prior week	0.3			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: updated prepaid expenses interim testing worksheet for year-end balance expectations	0.8			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: meeting with N. Miller to discuss status of testing and go through worksteps	0.9			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: spoke with D. Burns to obtain pass-by shipments listing for 2006	0.9			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: call with P. Racz regarding expectations of year end balances for prepaid vendor deposits	0.9			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: met with C. High to discuss intercompany matching procedures and controls in place for the revenue cycle.	1.2			A1

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Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: tied out A/R credit balances listing to the A/R aging	1.2			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: updated Accounts Receivable interim testing worksheet for the test of credit balances and other accounts receivable adjustments	1.4			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: updated revenue testing document for testing of control 4.5.1-5.	1.4			A1
Imberger	Guido	GI	Senior Manager	8/30/2006	Determine Test result of TSRS work on IT general controls and approach to include TSRS in reliance on critical reports.	0.3			A1
Imberger	Guido	GI	Senior Manager	8/30/2006	Review/team discussion regarding reperformance of managements test of controls, determine sample sizes.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/30/2006	E&S - Status update with M. Boehm.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/30/2006	Participation in the China TDPE.	0.8			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Detail reviewed inventory controls related to scrap material.	1.4			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Detail reviewed controls related to production variances.	2.6			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Met with G. Pham to obtain the July A/R subledger in electronic format that could be sorted for confirmation procedures.	2.6			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Detail reviewed inventory reconciliations.	2.8			A1
Peterson	Christopher A.	CAP	Manager	8/30/2006	Correspond with PWC and IAS regarding review comments (IT audits).	0.7			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Review of the division's process documentation, narratives and controls in place.	3.6			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Discussion with N. Miller regarding the Company's inventory process.	1.1			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Review of the inventory walkthrough documentation.	3.2			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Review of the supplemental walkthrough documentation.	1.1			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	AWS review/documentation	0.5			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Request documents from client	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of A/P walkthrough	1.1			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of fixed asset walkthrough	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of payroll process walkthrough	0.6			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of sales, A/R walkthrough	1.1			A1
Ranney	Amber C.	ACR	Senior	8/30/2006	Planning - Consolidated-coordinating AR Confirmation procedures for audit team.	0.7			A1
Ranney	Amber C.	ACR	Senior	8/30/2006	Planning - Consolidated-Preparing an AWS engagement for the International teams (audit program, controls, etc.)	7.3			A1
Ranney	Amber C.	ACR	Senior	8/30/2006	Quarterly Review-preparing quarter workpapers for archiving.	0.6			A1
Rasmussen	Kyle M.	KMR	Intern	8/30/2006	Testing Client printouts for accuracy	0.5			A1
Rasmussen	Kyle M.	KMR	Intern	8/30/2006	Creating Workpaper Log for Q1 & Q2	7.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Discussed worksteps with senior.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Reviewed credit memo sample documentation.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Followed-up with client re: documentation related to the credit memo sample	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Prepared open items list.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Documented revenue recognition steps.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Documented revenue cycle SAS 65 steps.	3.1			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Preparation of Audit Planning book for AC meeting.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with M. Boehm regarding DPSS and E&S staffing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with M. Kearns and H. Aquino regarding E&C and AHG staffing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with A. Ranney regarding international AW file.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with J. Volek regarding internal control matters.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Review of audit programs - Activity 9 and 10.	2.2			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Meeting with C. Tosto and H. Aquino to discuss tax fee reporting process, monthly time reporting and tax budget.	1.1			A1
Tau	King-Sze	KST	Senior	8/30/2006	Team discussion in regards to test of controls.	1.2			A1
Tau	King-Sze	KST	Senior	8/30/2006	Reperformed management control testing of financial statements close process.	3.8			A1
Tosto	Cathy I.	CIT	Partner	8/30/2006	Review pre-approvals YTD for all tax services worldwide	1.3			A1 reclass?
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Simpson regarding Audit Planning presentation.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Work on Audit Planning presentation per J. Simpson.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Simpson regarding Statutory instructions - draft.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Simpson regarding GAM - international instructions toolkit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of follow-up emails regarding Delphi Integrated Audit Timing per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of email to statutory locations regarding independence confirm.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of emails to timely locations regarding Delphi Forms C1, C2 & C3 Reporting (Due 31/08/06).	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Cowie regarding Serial Number - J. Harbaugh.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with M. Hatzfeld regarding D. Bayles' phone number.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Hasse, S. Sheckell and K. Ashe regarding E&Y Status Meeting - List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of T&I TDPE meeting notice per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with K. Barber regarding new computer information.	0.1			A1
Arnold	Nathan R.	NRA	Staff	8/31/2006	E&S - Clearing inventory reconciliation notes.	2.2			A1
Arnold	Nathan R.	NRA	Staff	8/31/2006	E&S - Control 2.5.1.1 test of controls for goods on consignment.	2.3			A1
Arnold	Nathan R.	NRA	Staff	8/31/2006	E&S - Travel time from Kokomo, IN	3.5			A1
Barber	Keith A.	KAB	Senior	8/31/2006	SAP/JE - Execution of SAP transaction codes for company code 1440.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	8/31/2006	SAP/AppTest - Review of transaction codes for revenue application testing.	1.3			A1
Barber	Keither A.	KAB	Senior	8/31/2006	SAP/IE - Execution of SAP transaction codes for company code 2100.	2.4			A1
Barwin	Kristen N.	KNB	Staff	8/31/2006	E&S - Discuss selections with client	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/31/2006	E&S - Payroll control testing independent samples	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/31/2006	E&S - Travel time from Kokomo, IN.	4.0			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S Interim - Met with C. Riedl to discuss fixed asset samples.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S Interim - Met with R. Hofmann to discuss fixed asset accounting in Mexico.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S interim - Review of inventory test off control documentation.	2.1			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S Interim - Return travel time from Kokomo, IN for E&S Interim procedures.	4.0			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	Planning - Consolidated - Review of substantive and test of control worksteps for the environmental reserve determination process.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Finalized controls with K. Tau to discuss with Bob.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Helped with Testing of Controls for Fixed Assets	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Travel time to Saginaw Steering.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Performed Test of Controls on the revenue cycle.	7.0			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Worked with purchasing to test application controls.	1.9			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Worked with N. Leach on accounts payable reconciliations	2.3			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Analyzed fixed asset rollforward	3.1			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Travel time from Warren, OH.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	AHG - Call with G. Anderson re: scheduling of meeting with S. Thomas and K. Stipp).	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	AHG - PBC preparation and review.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	Divisional scheduling review.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	E& C - Discussion with M. Rothmund and M. Kearns relative to independent SOX testing strategy.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	E& C - discussion with M. Rothmund and M. Kearns relative to SAS 65 strategy.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	E& C - PBC preparation/review.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	8/31/2006	Debrief with M. Hatzfeld on Saginaw visit	1.0			A1
Henning	Jeffrey M.	JMH	Partner	8/31/2006	Conf. call with J. Simpson re: ICC call	0.4			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with D. Vogel to discuss July A/R reconciliations that have yet to be completed as of 8/31/06	0.3			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with N. Leach to obtain July's entry to record in-transit portion of allied imbalance	0.4			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with A. Cline to obtain A/R analytical review and reserve analysis for Q2	0.6			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: signed off in AWS file for worksteps completed	0.7			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with N. Leach to obtain account reconciliation of 2685 - prepaid vendor deposits	0.8			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: updated revenue cycle controls testing document for supporting documentation received for A/R analytical review and reserve analysis	0.8			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with R. Capogreco to obtain allied A/R statements she sent out for July.	0.9			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: updated revenue testing document for results of testing	1.3			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: updated financial statement close cycle controls testing document for intercompany matching documentation received	1.8			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Travel time from Warren, OH after working on controls testing and interim work for Packard Division.	3.2			A1
Marold	Erick W.	EWM	Senior	8/31/2006	Prepared a lead schedule for prepaid assets	1.2			A1
Marold	Erick W.	EWM	Senior	8/31/2006	Prepared a lead schedule for accrued liabilities.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/31/2006	Met with ICC to discuss fixed asset additions and disposal testing.	1.8			A1
Marold	Erick W.	EWM	Senior	8/31/2006	Travel time from Delphi E&S.	3.4			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Work on Packard Staffing needs template.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Time spent with M. Pikos explaining the Packard division to him, and detailing the accounting for inventory.	1.8			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Packard - Work on memo discussing the strategy to be used for interim testing.	1.9			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Writing/Compiling worksteps for TSRS to complete at the divisions.	3.2			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Discuss TSRS status with Audit Partner.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Consolidate CSC and Blois issues with global deficiencies.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Work with J. Simpson, to prepare for SOD meeting with A. Bianco.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Meeting with Mexico to discuss program change testing for ineffective systems.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Meeting with A. Bianco to discuss E&Y testing approach for SOD in 2006.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/31/2006	Prepare for review of IAS' SAP testing (including printing materials)	1.4			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Packard - travel time from Warren, OH.	3.0			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Review of the inventory walkthrough documentation for the Packard division to understand the complexities of the Packard inventory.	3.9			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Review of the inventory controls to see which could be tested before the December physical inventory compilation is completed.	2.7			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Meeting with T. Cooney to work through controls procedures that can be completed before December.	1.4			A1
Pritchard	Melinda J.	MJP	Senior	8/31/2006	Discuss tooling with manager	0.4			A1
Pritchard	Melinda J.	MJP	Senior	8/31/2006	Equity investment testing	0.5			A1
Ranney	Amber C.	ACR	Senior	8/31/2006	Planning Consolidated-going over CAAT request for AR files with TSRS	0.4			A1
Ranney	Amber C.	ACR	Senior	8/31/2006	Planning - Consolidated-Creating program worksteps in the corporate aws file.	6.6			A1
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Creating Printout of Delphi AWS Corporate Tree pane	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Modifying AWS (associating Controls to Worksteps)	1.8			A1
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	PBC list for Dayton A/R and Corporate	2.6			A1
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Workpaper log for Corporate and DPSS	3.3			A1
Sheckell	Steven F.	SFS	Partner	8/31/2006	Review corporate workpapers	2.0			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with H. Aquino on international correspondence.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with A. Ranney regarding international AW file.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with J. Volek on agenda for internal control meeting.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Preparation of agenda for D. Bayles meeting on 404 reliance on 9/5.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with S. Pacella regarding SOD.	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Meeting with S. Pacella and A. Bianco to discuss segregation of duties.	1.2			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with D. Gustin regarding the intercompany AR and AP accounts test of controls.	0.1			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with L. Bourassa about obtaining the price change master file for the revenue cycle.	0.1			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with B. Prueter regarding key controls tested by management but not in our walkthrough.	0.6			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with D. Chamarro and S. Craig regarding work and timing expectation.	0.4			A1
Tau	King-Sze	KST	Senior	8/31/2006	Reperformed management FSCP TOC.	4.3			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Completion of interim testing/timing strategy memo for Packard.	4.3			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Packard - Travel time back from Warren, OH.	1.0			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Packard - Completion of a staffing needs schedule for M. Hatzfeld.	2.0			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Writing/Compiling worksteps for the TSRS team to complete at the divisions.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Calls with S. Pacella regarding TSRS divisional procedures.	0.4			A1
A1 Project Total:						2,834.2		\$0	

Accounting Assistance - A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Bankruptcy									
Asher	Kevin F.	KFA	Partner	7/30/2006	Review of the FASB 106 and FASB 87 accounting memo related to the attrition plan	1.1	\$700	\$770	A2
Fitzpatrick	Michael J.	MJF	Partner	7/30/2006	Review of FASB 106/87 accounting memo	2.0	\$750	\$1,500	A2
Sheckell	Steven F.	SFS	Partner	7/31/2006	Discuss accounting for pension/OPEB with national office	2.1	\$525	\$1,103	A2
Sheckell	Steven F.	SFS	Partner	7/31/2006	Update pension/OPEB memo national office review	2.4	\$525	\$1,260	A2
Fitzpatrick	Michael J.	MJF	Partner	8/1/2006	Review of FASB 106/87 accounting memo	6.0	\$750	\$4,500	A2
Asher	Kevin F.	KFA	Partner	8/2/2006	Bankruptcy related accounting matters related to Q1 and Q2	1.8	\$700	\$1,260	A2
Conat	Arthur L.	ALC	Executive Director	8/3/2006	Call with S. Sheckell regarding pension accounting issues	0.7	\$475	\$333	A2
Conat	Arthur L.	ALC	Executive Director	8/3/2006	Review E&Y opinion regarding treatment of certain pension events	1.1	\$475	\$523	A2
Hacker	Kevin M.	KMH	Senior Manager	8/3/2006	Conference call w/ S. Sheckell and A. Conat re approp accounting for Delphi pension and OPEB arrangements in light of GM/Delphi termination offers	0.9	\$425	\$383	A2
Sheckell	Steven F.	SFS	Partner	8/3/2006	Discussion with Company regarding pension accounting	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	8/3/2006	Discussion with actuary regarding OPEB accounting	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	8/4/2006	Research and meetings related to interim accounting on FASB 87 and FASB 106 curtailments	2.2	\$700	\$1,540	A2
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Conference call with K. Hacker discussing pension accounting issues	0.4	\$475	\$190	A2
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Conference call with S. Sheckell preparing for call with Watson Wyatt and client regarding pension accounting issues	0.6	\$475	\$285	A2
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Conference call with S. Sheckell, K. Williams, and S. Kihn regarding pension accounting matters	0.4	\$475	\$190	A2
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Review emails containing court opinions and background on Delphi in preparation for calls regarding pension accounting issues	2.2	\$475	\$1,045	A2
Hacker	Kevin M.	KMH	Senior Manager	8/4/2006	Call with E&Y audit team, Delphi accounting executives and outside actuary re pension and OPEB accounting decisions and rationale	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hacker	Kevin M.	KMH	Senior Manager	8/4/2006	Call w/ A. Conat re pension and OPEB accounting issues	0.4	\$425	\$170	A2
Sheckell	Steven F.	SFS	Partner	8/4/2006	Discussion with actuaries (E&Y and Watson Wyatt) and S. Kihn to discuss accounting for curtailment	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	8/7/2006	Research related to changes in the measurement of the FASB 87 and 106 liabilities	3.1	\$700	\$2,170	A2
Conat	Arthur L.	ALC	Executive Director	8/7/2006	Review emails regarding accounting for pension and OPEB's in light of mid-year curtailments	2.6	\$475	\$1,235	A2
Fitzpatrick	Michael J.	MJF	Partner	8/7/2006	Research related to changes in the measurement of the FASB 87 and 106 liabilities	1.1	\$750	\$825	A2
Hacker	Kevin M.	KMH	Senior Manager	8/7/2006	Review accounting schedules prepared by Watson Wyatt in conjunction with E&Y draft audit decision memorandum.	4.3	\$425	\$1,828	A2
Hacker	Kevin M.	KMH	Senior Manager	8/7/2006	Preparation of email to A. Conat re my findings related to review of accounting schedules prepared by Watson Wyatt in conjunction with E&Y draft audit decision memorandum.	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	8/7/2006	Review bankruptcy disclosures in Form 10Q	1.5	\$525	\$788	A2
Sheckell	Steven F.	SFS	Partner	8/7/2006	Research and discuss accounting for pension and OPEB curtailment with T. Timko and S. Kihn	3.8	\$525	\$1,995	A2
Asher	Kevin F.	KFA	Partner	8/8/2006	Review of pension remeasurement matters	0.9	\$700	\$630	A2
Burns JR	John E.	JEB	Senior Manager	8/8/2006	Review KPMG SFAS 142 report	2.0	\$425	\$850	A2
Conat	Arthur L.	ALC	Executive Director	8/8/2006	Call with D. Zamora to identify his availability and update him on progress of pension curtailment issues	0.3	\$475	\$143	A2
Conat	Arthur L.	ALC	Executive Director	8/8/2006	Call to discuss pension curtailment events with K. Hacker	0.9	\$475	\$428	A2
Conat	Arthur L.	ALC	Executive Director	8/8/2006	Call with S. Sheckell regarding accounting review of pension and OPEB calculations	1.1	\$475	\$523	A2
Hacker	Kevin M.	KMH	Senior Manager	8/8/2006	Call with A. Conat to discuss pension curtailment events.	0.9	\$425	\$383	A2
Hacker	Kevin M.	KMH	Senior Manager	8/8/2006	Conf. call w/ A. Conat and S. Sheckell re: OPEB matters.	0.6	\$425	\$255	A2

reclass

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	8/8/2006	Discuss accounting for pension and OPEB matters with T. Timko and S. Kihn	2.2	\$525	\$1,155	A2
Sheckell	Steven F.	SFS	Partner	8/8/2006	Research accounting for salaried pension plan freeze	3.2	\$525	\$1,680	A2
Conat	Arthur L.	ALC	Executive Director	8/9/2006	Call with S. Sheckell regarding salaried group curtailment	0.3	\$475	\$143	A2
Fitzpatrick	Michael J.	MJF	Partner	8/9/2006	Research accounting for salaried pension plan freeze	1.0	\$750	\$750	A2
Sheckell	Steven F.	SFS	Partner	8/9/2006	Discuss salaried pension plan accounting with T. Timko	2.5	\$525	\$1,313	A2
Fitzpatrick	Michael J.	MJF	Partner	8/10/2006	Research accounting for salaried pension plan freeze	0.5	\$750	\$375	A2
Asher	Kevin F.	KFA	Partner	8/14/2006	Review of accounting final memos related to labor agreements	2.9	\$700	\$2,030	A2
Sheckell	Steven F.	SFS	Partner	8/14/2006	Prepare final memos on frozen pension plan accounting conclusions	2.5	\$525	\$1,313	A2
Asher	Kevin F.	KFA	Partner	8/15/2006	Review of Q1 and Q2 final memos related to Chapter 11 related accounting matters.	1.9	\$700	\$1,330	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Review Lockport contract modification accounting memo - comments to management	0.6	\$525	\$315	A2
Larson	Christopher J.	CJL	Partner	8/16/2006	Review and comment on OPEB/Pension memo regarding attrition program and employee matters agreement.	2.5	\$750	\$1,875	A2
Sheckell	Steven F.	SFS	Partner	8/17/2006	Discuss comments from national office on pension and OPEB memos	1.1	\$525	\$578	A2
Fitzpatrick	Michael J.	MJF	Partner	8/21/2006	Review of pension/opec memo	1.0	\$750	\$750	A2
Sheckell	Steven F.	SFS	Partner	8/29/2006	Preparation of fresh start accounting slides for Audit Committee meeting	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	8/29/2006	Update pension and OPEB memo for national office comments	1.7	\$525	\$893	A2
Simpson	Jamie	JS	Senior Manager	8/29/2006	Meeting with J. Williams to discuss fresh start accounting.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	8/29/2006	Preparation of draft Audit Committee slides covering fresh start accounting, FIN 48 and Pension exposure draft.	2.1	\$425	\$893	A2
Sheckell	Steven F.	SFS	Partner	8/30/2006	Review of fresh start accounting audit committee slides	0.5	\$525	\$263	A2
Sheckell	Steven F.	SFS	Partner	8/31/2006	Finalization of fresh start accounting audit committee slides	1.2	\$525	\$630	A2
A2 Bankruptcy Project Total:						82.8		\$47,155	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Catalyst									
Rothmund	Mario Valentin	MVR	Staff	7/29/2006	Engineering expenses - tied some of the supporting numbers into the lead-sheet	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	7/29/2006	Worked on the elimination entries - received a new model with updated numbers.	1.6	\$200	\$320	A2
Rothmund	Mario Valentin	MVR	Staff	7/29/2006	Worked on tying out the new consolidation model	2.7	\$200	\$540	A2
Saimoua	Omar Issam	OIS	Staff	7/29/2006	Meeting with M. Rothmund to transfer all workpapers before rolling off the engagement and explain understanding of the combined financial statement tie out and Pegasus model.	4.8	\$125	\$600	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Conference call with M. Pagac re: specific Catalyst to-do items.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Updates on current status from M. Hatzfeld.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Conf. call with P. Roth re: Catalyst status	0.8	\$525	\$420	A2
Saimoua	Omar Issam	OIS	Staff	7/30/2006	Meeting with M. Kearns to develop an excel spreadsheet explaining the methodology used in recording entries into the Pegasus model.	1.4	\$125	\$175	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Client meetings to address significant topics and discuss status of open audit requests.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Re-review of GAAP checklist to ensure inclusion of all significant disclosure.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Correspondence with E&Y International teams: (1) finalization of open items; (2) florance pension topic, (3) mark-to-market inventory reversal.	2.9	\$425	\$1,233	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Research of GM claim matter related to Catalytic converters to determine impact if any on Catalyst carve-out financial statements.	2.9	\$425	\$1,233	A2
Henning	Jeffrey M.	JMH	Partner	7/31/2006	Review of access letter documents	1.2	\$525	\$630	A2
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	Meeting with M. Roeder to discuss the engineering expense, relating to Catalyst	0.9	\$200	\$180	A2
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Conference call with Paul and Steve re: access letters	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Prepare drafts of access letters	1.1	\$525	\$578	A2
Rothmund	Mario Valentin	MVR	Staff	8/1/2006	Incorporate changes in the Elimination Workpapers	1.1	\$200	\$220	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Discussion with 2nd partner relative to review notes on ASM and draft financial statements.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Review of draft SAS memo from E&Y valuation group relative to FAS 142 and FAS 144 review.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Addressing of partner review comments on audit working papers reviewed to date.	3.8	\$425	\$1,615	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Conf. call re: IRP comments on Catalyst stmts	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Review and update access letters for Catalyst	0.9	\$525	\$473	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	Review of disclosure of Affiliate related sales, AR, AP and net parent investment activities.	3.0	\$425	\$1,275	A2
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Conf. call re: Catalyst access letters	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Resolve access letter language issue	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Status calls re: completion of catalyst with J. Williams and M. Hatzfeld	1.2	\$525	\$630	A2
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Delivery of Catalyst workpapers to J. Henning per Catalyst team.	0.5	\$125	\$63	A2
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with M. Hatzfeld regarding Catalyst Carve-out Audit Budget status.	0.7	\$125	\$88	A2
Kearns	Matthew R.	MRK	Senior	8/9/2006	Reviewing financial statement tie-out package, including SOPAs adjustments and footnotes	3.2	\$225	\$720	A2
Rothmund	Mario Valentin	MVR	Staff	8/9/2006	Cleared review notes on catalyst	1.4	\$200	\$280	A2
Rothmund	Mario Valentin	MVR	Staff	8/9/2006	Documented the 2004 DT SOPA's and the reason why SOPA's have been booked or not	7.1	\$200	\$1,420	A2
Fitzpatrick	Michael J.	MJF	Partner	8/10/2006	Call with M. Hatzfeld re: Catalyst status.	0.5	\$750	\$375	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Call with M. Fitzpatrick re: Catalyst status and clearing of his review notes.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Call with J. Henning (re: Catalyst update).	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Preparation of financial statement draft release list	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Catalyst pension conference call with W. Tilotti and J. Williams	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Review inventory point clearance	1.4	\$525	\$735	A2
Kearns	Matthew R.	MRK	Senior	8/10/2006	Participating in an internal E&Y meeting regarding Catalyst financial statements.	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	8/10/2006	Reviewing and organizing E&Y international teams workpapers	3.7	\$225	\$833	A2
Pagac	Matthew M.	MMP	Manager	8/10/2006	Catalyst - Review inventory with partner	3.2	\$375	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	8/10/2006	Catalyst - Clear review notes	2.7	\$375	\$1,013	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/10/2006	Worked on the 2006 SOPA's relating to model 1	3.8	\$200	\$760	A2
Saimoua	Omar Issam	OIS	Staff	8/10/2006	Obtained new Pegasus model and Identified SOPA changes.	2.6	\$125	\$325	A2
Kearns	Matthew R.	MRK	Senior	8/11/2006	Meeting with K. Tremain of E&C discussing footnote support schedules	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	8/11/2006	Tie-ing out the revised footnotes of the combined Catalyst financial statements	4.1	\$225	\$923	A2
Kearns	Matthew R.	MRK	Senior	8/11/2006	Revising Tulsa overall analytic schedule	2.1	\$225	\$473	A2
Rothmund	Mario Valentin	MVR	Staff	8/11/2006	Worked on the 2006 Round 2 SOPAs, documenting reasonableness	3.1	\$200	\$620	A2
Rothmund	Mario Valentin	MVR	Staff	8/11/2006	Worked on the 2006 Round 3 SOPAs relating to the subsequent events	5.7	\$200	\$1,140	A2
Saimoua	Omar Issam	OIS	Staff	8/11/2006	Performed audit related work to the intercompany AR, AP elimination.	4.5	\$125	\$563	A2
Saimoua	Omar Issam	OIS	Staff	8/11/2006	Reconciled the new Pegasus model to the Hyperion financials	4.6	\$125	\$575	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/12/2006	Review of combined financial statement tie-out wps.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	8/12/2006	Tie-ing out new footnotes in consolidated revised Catalyst financial statements	3.8	\$225	\$855	A2
Rothmund	Mario Valentin	MVR	Staff	8/12/2006	Received the final Pegasus model v.3 - tied SOPAs into the final model	2.6	\$200	\$520	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/13/2006	Review of A6 wps, release package items, open items lists, and other substantive hardcopy wps.	3.9	\$425	\$1,658	A2
Kearns	Matthew R.	MRK	Senior	8/13/2006	Tie-ing out new footnotes in revised Catalyst Financial statements	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	8/13/2006	Verifying client recorded E&Y SAD adjustments in revised Catalyst financial statements.	3.2	\$225	\$720	A2
Miller	Nicholas S.	NSM	Manager	8/13/2006	Wrap-up of Catalyst derivative documentation.	1.5	\$300	\$450	A2
Rothmund	Mario Valentin	MVR	Staff	8/13/2006	Received the final Pegasus model v.3 - tied SOPAs into the final model	2.6	\$200	\$520	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Discuss basis for difference in equity rollforward	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Review of Catalyst FS drafts, net parent investment acctg, and distribution to -do's	4.4	\$525	\$2,310	A2
Rothmund	Mario Valentin	MVR	Staff	8/14/2006	Clearing of review notes on the Catalyst engagement	3.2	\$200	\$640	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/14/2006	Received additional support for existing and new Sopas. - tied the SOPAs into the final Pegasus model v.3	4.9	\$200	\$980	A2
Henning	Jeffrey M.	JMH	Partner	8/15/2006	Review of final draft for submission to data room	0.7	\$525	\$368	A2
Rothmund	Mario Valentin	MVR	Staff	8/15/2006	Clearing of review notes on the Catalyst engagement	3.3	\$200	\$660	A2
Rothmund	Mario Valentin	MVR	Staff	8/15/2006	Received additional support for existing and new Sopas - tied in the SOPAs into the final Pegasus model v.3	5.4	\$200	\$1,080	A2
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Time spent with K. Tremain to format Catalyst financials per M. Hatzfeld.	0.3	\$125	\$38	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Conf. call with Paul, Steve, Chris, Karen	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Prep session with K. Tremain.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Review accounting memo re: Varroc	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Finalize draft financial statements	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Next chimica matter - review accounting memos	0.9	\$525	\$473	A2
Rothmund	Mario Valentin	MVR	Staff	8/16/2006	Tied out footnotes 1-8 to the related support.	6.1	\$200	\$1,220	A2
Rothmund	Mario Valentin	MVR	Staff	8/16/2006	Discussed open items with K. Tremain.	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	8/16/2006	Requested additional supporting documentation for footnotes.	0.7	\$200	\$140	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/17/2006	Review of Next Chimica inventory issue at Port Elizabeth in terms of inventory valuation and determination of ultimate liability, if any, to GM on excess bailed inventory.	3.8	\$425	\$1,615	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/17/2006	Review of financial statement tie-out (baseline, SOPA, Audit Adjustments and eliminations.)	4.4	\$425	\$1,870	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Catalyst - walk thru model	0.5	\$525	\$263	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Review updated FS	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Review international reporting packages	2.4	\$525	\$1,260	A2
Rothmund	Mario Valentin	MVR	Staff	8/17/2006	Tied out footnotes 9-13, including the pension footnote into the related support.	5.9	\$200	\$1,180	A2
Rothmund	Mario Valentin	MVR	Staff	8/17/2006	Discussed open items with K. Tremain.	1.2	\$200	\$240	A2
Rothmund	Mario Valentin	MVR	Staff	8/17/2006	Requested additional supporting documentation for footnotes.	0.8	\$200	\$160	A2
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Performed the tie-out of the Cash Flow Statement.	3.9	\$200	\$780	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Met with B. Smith to discuss the Fx influence on the Catalyst statement.	1.1	\$200	\$220	A2
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Tied in supporting schedules into the CF and tied the statement into the supporting numbers.	2.1	\$200	\$420	A2
Miller	Nicholas S.	NSM	Manager	8/19/2006	Finalization of PGM contract documentation.	3.5	\$300	\$1,050	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Communications with E&Y general counsel's office relative to firm guidance on access letters.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Correspondence with M. Short for discussion of firm guidance on international working paper access guidance.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Drafting and editing of Delphi parent representation letter to be issued in conjunction with Catalyst audit opinion.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Review of draft financial statements with K. Tremain for purposes of determining status of clearing E&Y comments.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Drafting and redrafting of working paper access letters for Jordan (buyer) and Duff Phelps (buyer's advisor).	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Drafting and editing Catalyst management representation letter.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Discussion with C. Arkwright (AFD). purpose was discussion of remaining audit open items - next chimica, cashflow, and net parent investment rollforward.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Discussion with J. Henning regarding Catalyst audit status, strategy related to incremental requests for joint venture audits in shanghai and post-audit 'refreshed' financial statements as part of the transaction closing.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	Recast of original budget, based upon current hours projections.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	FAS 144 impairment discussion with C. Arkwright (AFD) that has arisen as a result of Delphi's annual budgetary process that has indicated forecasted global downward trends in Catalyst production for 2007-2010.	1.2	\$425	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	Review of BS overall analytical. preparation of IS overall analytical. adjustments to original analysis required due to level of changes to financial statements.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	Discussion of various items including global subsequent event updates required by delay in issuance of audited financial statements due to non-completion of NPI rollforward, Next Chimica legal matter and appropriate completion and presentation of cashflow in accordance with FAS	2.2	\$425	\$935	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	GAAP checklist re-completion based upon level of changes to catalyst draft audit financial statements due to changes required by EY/U.S. GAAP.	2.3	\$425	\$978	A2
Kearns	Matthew R.	MRK	Senior	8/22/2006	Working on Delphi Tulsa Catalyst revenue and expense procedures	4.3	\$225	\$968	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Meeting with K. Tremain of E&C discussing financial statement tie-out information for 2004	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Created subsequent event procedures form to be emailed to E&Y international teams	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Time incurred working revenue and expense analytics	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Updated legal letters to send to Delphi legal counsel	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Revised consolidated Catalyst OAR schedule	5.3	\$225	\$1,193	A2
Pagac	Matthew M.	MMP	Manager	8/23/2006	Responding to email inquiries related to Catalyst.	0.8	\$375	\$300	A2
Rothmund	Mario Valentin	MVR	Staff	8/23/2006	Reworked the presentation of the 2005 Engineering expenses, including additional workpaper	2.8	\$200	\$560	A2
Rothmund	Mario Valentin	MVR	Staff	8/23/2006	Audited the Catalyst Q1 2006 Engineering Expense.	5.2	\$200	\$1,040	A2
Rothmund	Mario Valentin	MVR	Staff	8/23/2006	Preparation of a question list for M. Roeder for open/unclear items.	1.2	\$200	\$240	A2
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Retrieve Catalyst WIP per M. Hatzfeld.	0.2	\$125	\$25	A2
Kearns	Matthew R.	MRK	Senior	8/24/2006	Time incurred working on revised Consolidated Catalyst OAR schedule	7.1	\$225	\$1,598	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/24/2006	Clearing M. Hatzfeld's review notes on the PGM contract review.	0.2	\$300	\$60	A2
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	Discussion with M. Roeder regarding the Open Items for the Engineering expense	2.2	\$200	\$440	A2
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	Prepared the LCM Analysis for Florenge	3.1	\$200	\$620	A2
Kearns	Matthew R.	MRK	Senior	8/25/2006	Created and reviewed emails to Delphi Tulsa Catalyst controller requesting additional information	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	8/25/2006	Reviewed client revised consolidating financial statement schedule	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	8/25/2006	Prepared Consolidated Catalyst OAR	6.2	\$225	\$1,395	A2
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Finished LCM Analysis for Florenge	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Prepared the TOP 10 List for the SOPA items, based on impact on PL	1.4	\$200	\$280	A2
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Prepared the LCM Analysis for Port Elizabeth	3.1	\$200	\$620	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2006	Partner review of inventory wps, including FAS 133 commodity derivative.	2.4	\$425	\$1,020	A2
Henning	Jeffrey M.	JMH	Partner	8/28/2006	Review Catalyst inventory workpapers	2.6	\$525	\$1,365	A2
Pagac	Matthew M.	MMP	Manager	8/28/2006	Review inventory and discussion of status with engagement management	3.8	\$375	\$1,425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2006	Conference call with P. Roth, S. Daraedt, C. Arkwright (AFD), K. Tremain and J. Henning to discuss deal statu in light of recent business impairment indicators.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	Clearing of partner review notes.	1.4	\$425	\$595	A2
Henning	Jeffrey M.	JMH	Partner	8/31/2006	Catalyst conference call with J. Williams	0.6	\$525	\$315	A2
A2 Catalyst Project Total:						273.6		\$80,245	
Corporate									
Kearns	Matthew R.	MRK	Senior	7/29/2006	E&C - performed updated analytic of the Q1 balance sheet	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/29/2006	E&C - reviewing E&C Q1 and Q2 SOPA's	2.4	\$225	\$540	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Review 2Q 10-Q draft	1.7	\$525	\$893	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	E&S Quarterly Review - Met with E. Marold to review follow-up questions related to income statement analyti at E&S division.	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	Discussion with C. Smith regarding revised FIN 18 calculation on ETR w/p's	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	ETR work paper - re-tie out for revisions to calculation	5.2	\$225	\$1,170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/31/2006	Review revised form 10-Q for second quarter	1.8	\$525	\$945	A2
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - meeting with N. Niranjan to discuss Q1 06 SOPA's.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - agreeing Q1 SOPA's items into G/L detail	2.7	\$225	\$608	A2
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	AHG - Reviewed SOPA Pushdowns to the entity by Corporate	3.4	\$200	\$680	A2
Simpson	Jamie	JS	Senior Manager	7/31/2006	Discussion with S. Sheckell regarding quarter status.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	7/31/2006	Discussion with A. Ranney on Corporate quarter status.	1.3	\$425	\$553	A2
Smith	Christopher W.	CWS	Executive Director	7/31/2006	Conference call with D. Kelley and J. Erickson re: non-U.S. projected ETR FIN 18 issue	0.3	\$475	\$143	A2
Smith	Christopher W.	CWS	Executive Director	7/31/2006	FIN conference calls with D. Kelley and/or C. Tosto for non-U.S. first quarter ETR calculation.	0.8	\$475	\$380	A2
Smith	Christopher W.	CWS	Executive Director	7/31/2006	Follow-up call with J. Hegelmann regarding non-U.S. first quarter ETR calculation.	0.4	\$475	\$190	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	DPSS Quarterly Review - Preparation of XM Subsidy memo.	0.9	\$300	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 & Q2 - discuss status of Q1 & Q2 with C. Smith.	0.2	\$225	\$45	A2
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - working on CFO legal reserve report and reviewing legal reserve balance	4.3	\$225	\$968	A2
Marold	Erick W.	EWM	Senior	8/1/2006	Walkthrough of the SFAS 123(R) cumulative effect of forfeitures.	2.8	\$250	\$700	A2
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the Q2 CFO report, compiling questions for D. Greenbury.	3.2	\$300	\$960	A2
Sheckell	Steven F.	SFS	Partner	8/1/2006	Review updated 10Q	2.9	\$525	\$1,523	A2
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - Developed an open items list for missing Q2 tax provision data.	0.4	\$225	\$90	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Quarterly review status and inquiry meeting with B. Dellinger, T. Timko, and J. Williams.	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Quarterly review status conf. call with T. Timko, J. Williams, et al.	0.9	\$525	\$473	A2
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - meeting with Andrea discussing Q2 SOPA items	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - meeting with J. Brooks of E&C discussing CFO legal report and legal reserve	1.4	\$225	\$315	A2
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - working on Warranty Reserve Balance as of 6/30/06	6.3	\$225	\$1,418	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/2/2006	Compilation and documentation of responses related to Packard quarterly open items.	3.8	\$300	\$1,140	A2
Miller	Nicholas S.	NSM	Manager	8/2/2006	Documentation of responses for open questions from th T&I fluctuations.	1.4	\$300	\$420	A2
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - discussed open items, relating to the income statement and balance sheet fluctuations	1.1	\$200	\$220	A2
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - met with M. Kokic to discuss the warranty reserve.	2.1	\$200	\$420	A2
Sheckell	Steven F.	SFS	Partner	8/2/2006	Attend audit status update meetings	2.1	\$525	\$1,103	A2
Smith	Christopher W.	CWS	Executive Director	8/2/2006	2nd quarter opens items list with J. Hegelmann	0.3	\$475	\$143	A2
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Review 1st quarter adjusted tax review workpapers	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Review adjusted 1st quarter tax review work papers	0.9	\$475	\$428	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	Corporate Walkthroughs - Review of cumulative adjustment workpapers related to FAS 123(r) and RSU forfeitures.	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Division - Review of NRE memo and documentation.	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Division - Conference call with A. Jackson and M. McWhorter regarding NRE memo and documentation.	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Status update re: key issues for the quarter	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Discussions with C. Tosto regarding status and work to complete for the Delphi Q1 and 2 tax reviews.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	E&S - Review and edits to the ER&D memo and conclusion.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	E&S - Conference call with M. Boehm, E. Marold and E&S finance team to discuss the ER&D memo and conclusion.	1.1	\$425	\$468	A2
Marold	Erick W.	EWM	Senior	8/3/2006	Call with E&S management to discuss their Non-recurring engineering memo.	2.3	\$250	\$575	A2
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	AHG - finished documenting the GMT 800 Cluster warranty	1.9	\$200	\$380	A2
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	E&C - met with N. Niruana to discuss the Denso patent infringement calculation for Q2.	1.2	\$200	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	E&C - received the supporting documentation and documented the evidence received related to the Denso patent infringement calculation for Q2.	1.6	\$200	\$320	A2
Sheckell	Steven F.	SFS	Partner	8/3/2006	Attend status meeting with B. Dellinger and T. Timko	2.1	\$525	\$1,103	A2
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review and follow-up on email correspondence related to resolution of 1st qtr issues	1.2	\$525	\$630	A2
Asher	Kevin F.	KFA	Partner	8/4/2006	Attend status meeting on Q2 issues	1.8	\$700	\$1,260	A2
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Discussed accounting for XM subsidy under EITF 02-19 with A. Krabill.	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Discussion with A. Krabill and A. Raneny regarding the unrecorded SOPA and subsequent event entries to discuss in detail with J. Ericson, conclude what needed to be done and how the summary flowed with the SOPA entry detail sheet	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Discussion with C. Smith re: action plan to resolve Q1 and Q2 open issues	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Q2 review draft of rate rec to determine if company is handling FIN 18 correctly	0.3	\$225	\$68	A2
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Discussion of Q2 warranty matters	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Quarterly review status meeting, with E&Y team and Delphi team	2.9	\$525	\$1,523	A2
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Review and edits to the XM subsidy accounting memo.	1.8	\$425	\$765	A2
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Call with E. Creech to understand the JE posting for the COGEN agreement.	0.3	\$300	\$90	A2
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	E&C - Worked on the Villeron Plant Closing restructuring.	2.6	\$200	\$520	A2
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	E&C - Conference call with the Villeron plant to discuss the French labor law implications.	1.2	\$200	\$240	A2
Sheckell	Steven F.	SFS	Partner	8/4/2006	Attend status meeting with T. Timko	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	8/4/2006	Delphi status update	1.9	\$525	\$998	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	Further review of revised Q1 data.	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	Review of 1st qtr data.	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	1st qtr - discuss open items with J. Hegelmann prior to her meeting with J. Erickson.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	Follow-up discussion with J. Hegelmann on Q1 and resolution of questions/issues.	1.1	\$525	\$578	A2

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Tosto	Cathy I.	CIT	Partner	8/4/2006	Follow-up with J. Hegelmann on status and outstanding items	1.4	\$525	\$735	A2
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Status update meeting between the tax and audit teams to discuss Q1 and Q2 open items and issues.	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Work on re-tying out work papers that were revised for Q1	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - review revised rate reconciliation - prepare FIN 18 adjustment comparison work paper	0.8	\$225	\$180	A2
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review and discussion of T&I accounting memos with T&I team	1.2	\$525	\$630	A2
Krabbill	Aaron J.	AJK	Senior Manager	8/7/2006	Review of E&S ER&D issue working papers and memo.	1.5	\$425	\$638	A2
Marold	Erick W.	EWM	Senior	8/7/2006	Finalized walkthrough documentation of the SFAS 123(r) process,	2.8	\$250	\$700	A2
Marold	Erick W.	EWM	Senior	8/7/2006	Prepared the Q1 and Q2 Summary of Audit Differences.	1.3	\$250	\$325	A2
Miller	Nicholas S.	NSM	Manager	8/7/2006	T&I - Review of LEALP memo and associated documents.	2.1	\$300	\$630	A2
Sheckell	Steven F.	SFS	Partner	8/7/2006	Discussion with T. Timko on various post-closing quarter matters	2.8	\$525	\$1,470	A2
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussion with A. Brazier regarding T&I Lockport cogeneration agreement.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	8/7/2006	Review of T&I accounting memos for Q2.	2.3	\$425	\$978	A2
Smith	Christopher W.	CWS	Executive Director	8/7/2006	Review updated 1st quarter rate reconciliation for tax review	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	8/7/2006	Review newest update to 1st quarter tax rate rec.	0.7	\$475	\$333	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Review update to 1st qtr	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Discuss status with audit team of 1st and 2nd qtr	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Review revisions to 1st quarter provision.	1.2	\$525	\$630	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Discuss 1st and 2nd qtr issues with D. Kelley	1.4	\$525	\$735	A2
Hegelmann	Julie Ann	JAH	Senior	8/8/2006	Q1 - Work on tying out revised work papers received from client	2.8	\$225	\$630	A2
Henning	Jeffrey M.	JMH	Partner	8/8/2006	T&I - Review Lockport energy court motion	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	8/8/2006	Meeting with N. Saad of E&C to discuss Warranty SOPA items	1.3	\$225	\$293	A2

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Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Final review of the FAS 123(r) process.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Review of Q2 CFO report for E&S.	0.5	\$425	\$213	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Research regarding FAS 142 memo and related matters.	1.0	\$425	\$425	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Conference call with J. Burns to discuss 142 analysis.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Meeting with A. Brazier to discuss the 142 memo and other Q2 matters.	1.3	\$425	\$553	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Research regarding FAS 88 issue - timing of recognition.	1.5	\$425	\$638	A2
Miller	Nicholas S.	NSM	Manager	8/8/2006	T&I - Review of Q2 accounting memos.	0.4	\$300	\$120	A2
Rothmund	Mario Valentin	MVR	Staff	8/8/2006	E&C - Worked on the documentation of the Villeron FAS 112 charge	4.9	\$200	\$980	A2
Simpson	Jamie	JS	Senior Manager	8/8/2006	Review of T&I accounting memos and attachments.	2.3	\$425	\$978	A2
Tosto	Cathy I.	CIT	Partner	8/8/2006	Review revised computations for 1st quarter and 2nd quarter.	1.2	\$525	\$630	A2
Tosto	Cathy I.	CIT	Partner	8/8/2006	Discussion with J. Hegelmann regarding revised computations for 1st quarter and 2nd quarter.	0.6	\$525	\$315	A2
Burns JR	John E.	JEB	Senior Manager	8/9/2006	Discussions with audit team regarding Goodwill memorandum	0.8	\$425	\$340	A2
Burns JR	John E.	JEB	Senior Manager	8/9/2006	Review of Goodwill memorandum	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Discussion with J. Burns regarding FAS 142 memo.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Review and research relating to FAS 88 accounting.	1.9	\$425	\$808	A2
Simpson	Jamie	JS	Senior Manager	8/9/2006	Discussion with B. Murray regarding 2005 SOPA items.	1.4	\$425	\$595	A2
Asher	Kevin F.	KFA	Partner	8/10/2006	Review of Q2 technical memos	2.8	\$700	\$1,960	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	T&I - Research and discussion with company re: Lockport Cogen contract termination matter	2.1	\$525	\$1,103	A2
Marold	Erick W.	EWM	Senior	8/10/2006	E&S - Reviewed the CFO report and documented our inquiries of R. Jobe.	1.9	\$250	\$475	A2
Simpson	Jamie	JS	Senior Manager	8/10/2006	Review of 10Q final drafts.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	8/10/2006	Discussions with A. Brazier and J. Henning on T&I Lockport cogeneration.	1.2	\$425	\$510	A2

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Tosto	Cathy I.	CIT	Partner	8/10/2006	Compare revised Q's to prior version	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	8/11/2006	T&I - Conference call with A. Brazier re: Lockport issue.	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Meeting with P. Brusate to discuss comments on the 10-Q.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Review of the latest version of the FAS 142 memo.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Proofing the latest version of the Q1 and Q2 10-Q's.	2.7	\$425	\$1,148	A2
Marold	Erick W.	EWM	Senior	8/11/2006	Met with B. Murray to review all Q1 and Q2 CJV's recording during the year.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-reviewing the most recent draft of the 6/30/06 10-Q and proofing in changes.	1.1	\$225	\$248	A2
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-reviewing the most recent draft of the 3/31/06 10-Q and proofing in changes.	1.4	\$225	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/13/2006	Review updated 1st and 2nd qtr 10-Q's (drafts 15 and 9)	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	8/13/2006	Review of reconciliation between D&T SOPA and Delphi SOPA for 12/31/05.	1.3	\$425	\$553	A2
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Quarterly Review - Documentation and follow-up with client regarding special tools rollforward, GM Shinwa warranty issue, and NRE accounting.	2.3	\$300	\$690	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of GM Cluster Warranty matter	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of FAS 144	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of GM Warranty matters	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of E&C ER&D analysis	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	AHG - conf. call re: JCI sale agreement	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	T&I - discuss Lockport conclusions with T. Timko and J. Williams	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	T&I - discussion with K. Asher, A. Brazier and J. Simpson re: Lockport energy contract termination	1.8	\$525	\$945	A2
Keuchel	Theodore M.	TMK	Partner	8/14/2006	SAS 73-101 review and memo for SFAS 142 & 144	1.1	\$525	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Review of the latest version of the 10-Q's and discussion of changes with P. Brusate.	2.0	\$425	\$850	A2
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Review of the final versions of the Q1 and Q2 10-Q's	2.2	\$425	\$935	A2
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-tying out of period adjustments recorded in Q1 and Q2.	2.2	\$225	\$495	A2
Sheckell	Steven F.	SFS	Partner	8/14/2006	Update conclusions on accounting for income taxes	1.2	\$525	\$630	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with B. Murray regarding Q1/Q2 SAD schedule and reconciliation to D&T SOPA at 12/31/05.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with A. Ranney regarding reconciliation of D&T SOPA to Delphi SOPA.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with J. Henning regarding T&I Lockport matter.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with A. Brazier regarding T&I Lockport Cogeneration matter.	2.6	\$425	\$1,105	A2
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Quarterly Review - Review of E&S CFO Report and related documentation.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	8/15/2006	Quarterly Review - Final revisions to MW/SD response memo for quarterly review.	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of GM Cluster Warranty	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of JCI transactions	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of ER&D analysis for E&C	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of PSA matter	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of SOPA adjustments for E&C	1.4	\$425	\$595	A2
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-tying out the out of period adjustments recorded in Q1 and Q2	1.7	\$225	\$383	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Tax Controls follow-up and status meeting with C. Tosto and J. Hegelmann regarding dates for meeting with Jim Whitson of Delphi and future meeting regarding FIN 48.	0.4	\$425	\$170	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Review slide deck for FIN 48 presentation and consider Delphi format including current state, future state and issues to consider.	1.6	\$425	\$680	A2
Simpson	Jamie	JS	Senior Manager	8/16/2006	Review of final T&I Lockport accounting memo.	0.6	\$425	\$255	A2

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Sheckell	Steven F.	SFS	Partner	8/17/2006	Status update discussion with T. Timko	0.4	\$525	\$210	A2
Boehm	Michael J.	MJB	Manager	8/22/2006	DPSS Interim - Discussion of XM subsidy accounting memorandum with A. Krabill.	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Discuss and work with L. DeMers on ideas for FIN 48 slides and on next steps in 404 work - Q3 walkthroughs and development of test plan	1.2	\$225	\$270	A2
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	DPSS - Review of the final version of the XM Subsidy memo agreed upon for Q1/Q2.	1.8	\$425	\$765	A2
Henning	Jeffrey M.	JMH	Partner	8/30/2006	T&I - Review of final memo on Lockport	0.7	\$525	\$368	A2
A2 Corporate Project Total:						214.8		\$79,708	
Financial Remediation									
Miller	Nicholas S.	NSM	Manager	7/29/2006	Participation and test counting at inventory physical at Packard Warren, OH facilities - mgr oversight due to material weakness.	5.7	\$300	\$1,710	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	DPSS Quarterly Review - Met with J. Steele, D. Langford, and F. Wan to discuss D&T year-end deficiencies and related documentation of discussion.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Reviews - Discussed review response to MW and SD's with M. Hatzfeld, M. Pagac, and N. Miller.	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Review - Met with T. Timko, A. Kulikowski, J. Volek, and B. Dekker to discuss Company's remediation plan for 9 material weaknesses identified in 2005.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	7/31/2006	Review of documentation of our assessment of the open deficiencies at the end of Q2 for Packard.	2.9	\$300	\$870	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	DPSS Quarterly Review - Completion of DPSS deficiency tracker for review of A. Krabill.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	Quarterly review - Review of control deficiency summaries and memo prepared by Corporate related to MW and SD drivers.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	Quarterly Review - Preparation of memo documenting E&Y's response to material weaknesses as of 12/31/05.	2.1	\$300	\$630	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Discussed tax material weakness with J. Hegelmann	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Met with J. Volek and A. Kulikowski to discuss the individually significant items identified in D&T year-end deficiencies and Company's remediation plan.	1.2	\$300	\$360	A2
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Meeting with J. Hegelmann to go over developing the controls PowerPoint presentation for management.	1.8	\$425	\$765	A2
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Final review of word document with executive level comments regarding the Sarbanes-Oxley controls for tax purposes.	0.9	\$425	\$383	A2
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Final review of issues matrix and our comments regarding tax processes.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Discuss the final revisions needed to executive level comment document and the issues matrix with J. Hegelmann.	0.8	\$425	\$340	A2
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	404 - work with L. DeMers to start drafting slides for tax processes meeting	2.3	\$225	\$518	A2
Tosto	Cathy I.	CIT	Partner	8/3/2006	Discussions with various team members on SOPA's and material weaknesses and impact to 2006	1.1	\$525	\$578	A2
Pagac	Matthew M.	MMP	Manager	8/5/2006	E&C - Review fixed asset deficiency	2.3	\$375	\$863	A2
Simpson	Jamie	JS	Senior Manager	8/7/2006	Review of draft memo regarding impact of material weaknesses and significant deficiencies on Q1 and Q2 results.	0.9	\$425	\$383	A2
Miller	Nicholas S.	NSM	Manager	8/8/2006	Completion of documentation of review of Packard Q1 deficiencies.	2.4	\$300	\$720	A2
Miller	Nicholas S.	NSM	Manager	8/9/2006	T&I - Time spent reviewing Q2 open deficiencies.	1.8	\$300	\$540	A2
Hegelmann	Julie Ann	JAH	Senior	8/10/2006	404 work - Prepare slide deck presentation for meeting with Delphi to go over process comments	3.9	\$225	\$878	A2
Sheckell	Steven F.	SFS	Partner	8/10/2006	Discuss control deficiency status with B. Thelen	1.2	\$525	\$630	A2
Simpson	Jamie	JS	Senior Manager	8/13/2006	Review of E&Y Material Weakness/Significant deficiency memo addressing Delphi status, Q1/Q2 considerations and impact on our SAS 100 procedures.	1.6	\$425	\$680	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Review of E&Y Material Weakness/Significant deficiency memo addressing Delphi status, Q1/Q2 considerations and impact on our SAS 100 procedures.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	8/14/2006	Prepare materials for meeting with J. Whitson related to our SOX/404 walkthrough observations	2.6	\$525	\$1,365	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of deficiencies related to E&C	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	8/15/2006	Finalize material weakness deficiency conclusions	1.5	\$525	\$788	A2
Boehm	Michael J.	MJB	Manager	8/16/2006	E&S Quarterly Review - Revision of deficiency tracker documentation based on managerial review.	0.8	\$300	\$240	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Review of PowerPoint presentation regarding E&Y Preliminary Observations on Sarbanes-Oxley controls for Tax processes.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Discussion with J. Hegelmann and C. regarding PowerPoint presentation - E&Y Preliminary Observations on Sarbanes-Oxley controls for Tax Processes.	0.2	\$425	\$85	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Discussion with J. Hegelmann regarding revisions to PowerPoint presentation regarding tax controls.	1.3	\$425	\$553	A2
Hegelmann	Julie Ann	JAH	Senior	8/16/2006	404 - discussion with L. DeMers re: changes to slide show presentation for processes meeting	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	8/16/2006	404 - edits to slide deck for processes meeting on 8/22.	1.2	\$225	\$270	A2
Boehm	Michael J.	MJB	Manager	8/17/2006	E&S Quarterly Review - Met with A. Krabill to discuss E&S Deficiency Tracker.	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	8/17/2006	404 - E-mail requesting changes to slide deck for tax provision process meeting (8/22) to creative services for changes; e-mail revised slides to L. DeMers, C. Tosto and D. Kelley.	0.1	\$225	\$23	A2
Hegelmann	Julie Ann	JAH	Senior	8/17/2006	404 - Work with L. Harris to submit slide deck to creative services for prep for meeting	0.1	\$225	\$23	A2
Hegelmann	Julie Ann	JAH	Senior	8/17/2006	404 - e-mail slide deck of tax processes (8/22 meeting) to L. DeMers, C. Tosto and D. Kelley for review.	0.1	\$225	\$23	A2
Boehm	Michael J.	MJB	Manager	8/18/2006	Quarterly Review - Revision to MW/SD memo and meeting with A. Kulikowski to discuss edits to internal memo.	1.7	\$300	\$510	A2
Simpson	Jamie	JS	Senior Manager	8/19/2006	Detail review of Q1/Q2 SOPA adjustments recorded.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/21/2006	Changes to slides for tax processes meeting - add cir 23 and privilege stamp to all pages, edits to content	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Discussion with L. DeMers and D. Kelley regarding risk and control template we'd like to share with client to assist in tax weakness remediation.	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Debrief from D. Kelley and C. Tosto re: tax processes meeting with J. Whitson and discuss next steps in assisting client with material weakness remediation.	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	404 - Work with L. DeMers, C. Tosto and D. Kelley re: final edits to slide deck presentation for meeting with chief tax officer	4.8	\$225	\$1,080	A2
Kelley	Daniel F.	DFK	Partner	8/22/2006	Meet with J. Whitson to discuss observations made during 404 walkthroughs during Q1 and Q2 review. Provide Jim with a slide deck presentation that outlines the observations made on the income tax accounting process during the walkthroughs, and recommendations for corrections of the control weaknesses observed.	3.0	\$525	\$1,575	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Meeting with F. Nance to discuss deficiency findings to date.	0.8	\$300	\$240	A2
Tosto	Cathy I.	CIT	Partner	8/22/2006	Meeting with J. Whitson on controls and debrief	2.5	\$525	\$1,313	A2
Tosto	Cathy I.	CIT	Partner	8/22/2006	Prepare/modify presentation on tax controls review	2.6	\$525	\$1,365	A2
Asher	Kevin F.	KFA	Partner	8/23/2006	Research related to remediating material weakness related to accounting for income taxes	3.3	\$700	\$2,310	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Various coordination and meetings with K. Asher regarding revisions to PowerPoint presentation regarding tax controls.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Meeting with C. Tosto and D. Kelley, Tax to debrief meeting with J. Whitson and discuss timeline of next steps.	1.3	\$425	\$553	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Meeting with D. Kelley and C. Tosto regarding revisions to PowerPoint presentation regarding E&Y comments on tax controls.	1.8	\$425	\$765	A2

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DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Meeting with J. Hegelmann to review and discuss preparing best practice examples of risk and control matrixes.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Discussion with D. Kelley and C. Tosto, regarding preparing best practice examples of risk and control matrixes.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Review of existing presentation and revisions to PowerPoint presentation to Delphi tax regarding E&Y comments on controls with J. Hegelmann.	2.3	\$425	\$978	A2
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Meeting with CAS and J. Simpson to discuss the workpapers they had prepared for their work at Lockport and their testing approach.	1.7	\$425	\$723	A2
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Discussions with E&Y Tax regarding SOX remediation plan for tax deficiencies.	1.3	\$425	\$553	A2
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Review of the D&T identified deficiencies in consideration of how they will affect the interim procedures.	3.8	\$300	\$1,140	A2
Miller	Nicholas S.	NSM	Manager	8/23/2006	Writing inventory audit worksteps for the Packard division, which had to be specialized given the lack of an inventory perpetual.	1.4	\$300	\$420	A2
Simpson	Jamie	JS	Senior Manager	8/23/2006	Meeting with Internal Audit (D. Kolano and L. Gabbard) regarding Lockport workpaper preparation and E&Y feedback.	2.1	\$425	\$893	A2
Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated - Research related to impact of control deficiencies on CRA's	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated: Meeting with M. Hatzfeld, A. Krabill, J. Simpson, and N. Miller to discuss Combined Risk Assessments, sampling size guidance, and audit response to control deficiencies identified	1.1	\$300	\$330	A2
DeMers	Laurie A.	LAD	Senior Manager	8/24/2006	Conference call with A. Krabill to discuss timeline of events and agenda items and work product deliverables to Delphi in response to controls meeting.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	8/24/2006	Conference call with D. Kelley regarding examples of best practices for risk and control matrixes and customization for Delphi and timeline of events for future meetings.	0.8	\$425	\$340	A2

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Hegelmann	Julie Ann	JAH	Senior	8/24/2006	404 - discussions with L. DeMers, D. Kelley and A. Krabill re: scope of work for helping client to resolve tax weakness and to develop better controls and processes	1.3	\$225	\$293	A2
Simpson	Jamie	JS	Senior Manager	8/24/2006	Meeting with A. Krabill and M. Hatzfeld regarding 404 testing approach including impact of deficiencies/MW/SD's on testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	8/27/2006	Preparation of agenda for D. Bayles meeting on 9/5 related to 404 reliance.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	8/28/2006	Conference call with T&I to discuss the PWC findings from their SOX testing.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Meeting with F. Nance to discuss the management testing process and the accumulation of deficiencies.	1.1	\$300	\$330	A2
DeMers	Laurie A.	LAD	Senior Manager	8/30/2006	Frame out agenda and workplan steps regarding elements of tax remediation, making a list of educational resources we can provide.	0.8	\$425	\$340	A2
DeMers	Laurie A.	LAD	Senior Manager	8/30/2006	Draft agenda for meeting with T. Timko regarding tax controls matters.	0.5	\$425	\$213	A2
DeMers	Laurie A.	LAD	Senior Manager	8/30/2006	Review various versions of example resources to determine best practice example to provide to Delphi as resource.	2.3	\$425	\$978	A2
Hegelmann	Julie Ann	JAH	Senior	8/30/2006	RM/404 - Planning quick discussion with T. Wetherington re: staff for assistance with 404 work	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/30/2006	RM/404 - Planning - review examples of documentation sent to formulate ideas for examples to share with client	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	8/30/2006	RM/404 - Planning meeting with L. DeMers re: documentation for work plan for 404 and remediation strategy	1.2	\$225	\$270	A2
Simpson	Jamie	JS	Senior Manager	8/30/2006	Conf. call with T&I to discuss PwC control deficiencies identified during testing.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	8/31/2006	Meeting with J. Hegelmann regarding format of workplan, agendas and educational materials that we can provide for Delphi for tax controls remediation work..	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	8/31/2006	Research on E&Y internal databases for resources related to remediation of the material weakness.	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	8/31/2006	Complete a list of items that need to be considered in tax process workplan for use in tax controls remediation work.	2.3	\$425	\$978	A2
Harbaugh	James M.	JMH	Staff	8/31/2006	RM/404-Planning - Reviewing walkthrough documentation for the tax process to develop an understanding of the company controls over the process.	0.8	\$200	\$160	A2
Harbaugh	James M.	JMH	Staff	8/31/2006	RM/404-Planning - Creating example RCM for the tax process	1.1	\$200	\$220	A2
Harbaugh	James M.	JMH	Staff	8/31/2006	Meeting with L. Demers and J. Hegelmann to discuss format of RCM examples for the tax process	1.4	\$200	\$280	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - Conf call with D. Kelley & L. DeMers re: timing of examples needed and meetings with client.	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - Meet with L. and J. Harbaugh to discuss proto-types of examples started to develop and furtherance of thought process of materials to share with client	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - review materials in TS+ database to see what items will assist in the development of materials and examples for use in client meetings	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - work on the development of the status report and work plan to be used when remediation project is launched	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - review multiple examples of risk & control matrix and develop example styles to share with Delphi	2.1	\$225	\$473	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - discuss redacting matrix examples for Delphi upcoming meeting	0.5	\$225	\$113	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - discussion with L. DeMers re: templates and examples for client.	0.4	\$225	\$90	A2
A2 Financial Remediation Project Total:						122.7		\$43,923	
Furukawa									
Miller	Nicholas S.	NSM	Manager	8/21/2006	Time spent reviewing financial statements and GAAP checklist for the Furukawa audit.	4.3	\$300	\$1,290	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Completion of the ICFC.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Completion of the UBT.	0.9	\$300	\$270	A2

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Miller	Nicholas S.	NSM	Manager	8/22/2006	Work on the SRM.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Edits to the ASM.	1.1	\$300	\$330	A2
A2 Furukawa Project Total:						<u>8.0</u>		<u>\$2,400</u>	
IT Remediation									
Stille	Mark Jacob	MJS	Staff	8/7/2006	Time spent following-up on terminations testing for Steering b/c documentation provided did not meet the requirements.	0.3	\$200	\$60	A2
Stille	Mark Jacob	MJS	Staff	8/10/2006	Meeting with D. Steiss and other Vega Contacts to obtain documentation requested but still outstanding to complete SAP testing.	1.1	\$200	\$220	A2
Stille	Mark Jacob	MJS	Staff	8/14/2006	Time spent trying to find an individual who could provide RTS 'Exit Requests' for our testing sample.	1.1	\$200	\$220	A2
Pacella	Shannon M.	SMP	Manager	8/15/2006	Met with Corp Data Center, E. Rowe, to discuss open items still required to complete testing.	0.7	\$300	\$210	A2
Stille	Mark Jacob	MJS	Staff	8/15/2006	Sent follow-up email to E. Rowe, Corp Data Center to understand status of evidence requested that remained outstanding.	0.7	\$200	\$140	A2
Stille	Mark Jacob	MJS	Staff	8/15/2006	Time spent following-up with Security Administrators to obtain evidence previously requested for Hyperion and DGL testing (access forms, reviews, etc.).	3.1	\$200	\$620	A2
Pacella	Shannon M.	SMP	Manager	8/16/2006	Conference call with Thad (Packard IT) to discuss statu of substantive procedures.	0.7	\$300	\$210	A2
Stille	Mark Jacob	MJS	Staff	8/16/2006	Time spent following-up with Security Administrators to obtain evidence previously requested for Hyperion and DGL testing (access forms, reviews, etc.).	0.9	\$200	\$180	A2
Ellis	Timothy A.	TAE	Senior	8/17/2006	Meeting with the SOX Coordinator at Packard (T. Weston) to address the delay in obtaining the documentation required to perform substantive procedures.	1.0	\$275	\$275	A2
Stille	Mark Jacob	MJS	Staff	8/17/2006	Time spent following-up with Security Administrators to obtain evidence previously requested for SAP testing (proof of approval, testing, etc.).	0.9	\$200	\$180	A2
Thomas	Heather M.	HMT	Senior	8/23/2006	User access testing - following-up on missing documentation not provided.	0.3	\$275	\$83	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Martell	Michael A.	MAM	Principle	8/24/2006	Conference call with TSRS team to discuss control exceptions	0.5	\$475	\$238	A2
Pacella	Shannon M.	SMP	Manager	8/24/2006	Sent follow-up email to E. Rowe, Corp Data Center to understand status of evidence requested that remained outstanding.	0.2	\$300	\$60	A2
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussion with S. Pacella regarding status of substantive IT testing procedures and issues identified during 404 testing.	1.1	\$425	\$468	A2
Stille	Mark Jacob	MJS	Staff	8/29/2006	Follow-up requests for Windows documentation previously requested from E. Rowe.	0.5	\$200	\$100	A2
Stille	Mark Jacob	MJS	Staff	8/29/2006	Follow-up requests for DGL/Hyperion previously requested.	0.9	\$200	\$180	A2
Huffman	Derek T.	DTH	Senior	8/30/2006	Discussion with S. Pacella, D. Steis and R. Hale for SAP change management substantive procedures	0.6	\$250	\$150	A2
Pacella	Shannon M.	SMP	Manager	8/30/2006	Meeting with Exec. Director to discuss status of substantive procedures for SAP	0.2	\$300	\$60	A2
Pacella	Shannon M.	SMP	Manager	8/30/2006	Preparation of email to Marcus giving status of Packard substantive procedures.	0.2	\$300	\$60	A2
Pacella	Shannon M.	SMP	Manager	8/30/2006	Meeting with D. Steis and R. Hale (SAP VEGA) to discuss status of substantive procedures.	0.7	\$300	\$210	A2
A2 IT Remediation Project Total:						15.7		\$3,923	
Saginaw Carve-Out Audit									
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Team planning meeting re: Saginaw carve-out audit, approach to scoping, coverage, etc.	1.9	\$525	\$998	A2
Imberger	Guido	GI	Senior Manager	8/16/2006	Review of working papers Q1 2006 to identify potential issues for the carve-out.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	8/16/2006	Begin planning regarding significance of entities within Saginaw division and their audit scope	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	8/16/2006	Review of 2006 financial discussion (presentation by Saginaw division) for the CFO to identify potential carve-out issues.	2.4	\$425	\$1,020	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Review of preliminary scoping, planning discussions with manager.	1.2	\$525	\$630	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Internal strategy session with J. Henning to discuss key issues and significant action items.	1.1	\$425	\$468	A2

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Preparation of agenda for client meeting with J. Perkins (AFD) and Saginaw M&A group to be conducted on the week of 8/21/06.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Meeting with G. Imberger to provide background on Steering division business, anticipated carve-out audit scope of half-shaft and steering businesses.	2.3	\$425	\$978	A2
Imberger	Guido	GI	Senior Manager	8/18/2006	Define in-scope locations for the carve-out audit Saginaw.	1.6	\$425	\$680	A2
Imberger	Guido	GI	Senior Manager	8/18/2006	Identify potential adjustments/push downs from corporate which need to be incorporated in carve-out financials.	2.4	\$425	\$1,020	A2
Krabbill	Aaron J.	AJK	Senior Manager	8/18/2006	Gathering international data for Saginaw carve-out team	1.2	\$425	\$510	A2
Marold	Erick W.	EWM	Senior	8/18/2006	Prepared a preliminary scoping matrix.	2.7	\$250	\$675	A2
Marold	Erick W.	EWM	Senior	8/18/2006	Prepared a preliminary materiality calculation.	2.8	\$250	\$700	A2
Imberger	Guido	GI	Senior Manager	8/21/2006	Review allocations used by KPMG for carve out purposes	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	8/21/2006	Revise PM/TE calc in AWS	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	8/21/2006	Review created AWS and their content so far	0.8	\$425	\$340	A2
Chamorro	Destiny D.	DDC	Staff	8/22/2006	Create a backup of AWS to give team members.	0.2	\$125	\$25	A2
Chamorro	Destiny D.	DDC	Staff	8/22/2006	Reviewed Materiality calculation documents	0.5	\$125	\$63	A2
Imberger	Guido	GI	Senior Manager	8/22/2006	Generated a workplan for participating staff people	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	8/22/2006	Review already set up AWS for completeness	1.3	\$425	\$553	A2
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with E. Marold on Steering Carve-Out audit setup.	0.2	\$225	\$45	A2
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with G. Imberger to gain further knowledge on this carve-out audit.	0.8	\$225	\$180	A2
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with M. Hatzfeld and G. Imberger regarding the carve-out audit and our approach and the tasks that we need to prepare for next week's audit at the division site.	1.4	\$225	\$315	A2
Chamorro	Destiny D.	DDC	Staff	8/23/2006	Updated AWS file: Carve-out audit in regards to controls that are applicable to this audit	2.6	\$125	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	8/23/2006	Updated AWS file in regards to eliminating those controls that are not applicable to the carve-out Audit.	2.6	\$125	\$325	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Call with J. Perkins (AFD) in preparation for 8/28 strategy session with finance management at Saginaw and Delphi M&A group.	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Planning and knowledge transfer session held with G. Imberger and E. Marold for purposes of ramping-up Guido's knowledge base on the Saginaw carve-out audit project.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	8/23/2006	Review information provided by M. Hatzfeld which e received from J. Perkins and S. Shekell regarding status of carve-out plans and the meeting next Monday	0.6	\$425	\$255	A2
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Draft memo in regards to transferring files from Steerin Division AWS to carve-out AWS.	0.4	\$125	\$50	A2
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Copied documents from division AWS to carve out AWS.	1.1	\$125	\$138	A2
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Compared controls between carve-out AWS and division AWS and added controls as necessary.	1.9	\$125	\$238	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Discussion of audit strategy related to auditing allocations from Delphi corp. for carved out financial statements.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Refinement of international scoping analysis.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Review of internal financial statements of half-shalf and steering businesses.	2.5	\$425	\$1,063	A2
Imberger	Guido	GI	Senior Manager	8/25/2006	Preparation of email to TSRS to initiate schedule and ensure proper scope for the carve-out audits.	0.2	\$425	\$85	A2
Imberger	Guido	GI	Senior Manager	8/25/2006	Create workprogram for areas to complete for carve-out planning	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	8/25/2006	Incorporate worksteps in AWS due to initial audit (first time through prior year financials were not audited on Steering level, just for corporate).	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2006	Call with S. Daniels (M&A) and J. Perkins (AFD) to begin process of defining scope/deliverable for carve-out audit.	1.9	\$425	\$808	A2
Henning	Jeffrey M.	JMH	Partner	8/28/2006	Saginaw carve-out call with team	1.8	\$525	\$945	A2
Imberger	Guido	GI	Senior Manager	8/28/2006	Meeting with Saginaw AFD and KPMG as well as M&A (Delphi) to discuss audit scope for carve-out audit.	2.1	\$425	\$893	A2
Tau	King-Sze	KST	Senior	8/28/2006	Meeting with Delphi management team and KPMG to discuss audit scope.	1.8	\$225	\$405	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2006	Planning with E&Y team for Steering Division carve-out audit.	1.8	\$425	\$765	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2006	Preparation for 8/31 meeting with KPMG to develop understanding of financial modeling used to create 12/31/05 carve-out BS and IS.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2006	Meeting with KPMG, T. Wahl (M&A), and J. Perkins (AFD) to discuss 12/31/05 carve-out.	3.1	\$425	\$1,318	A2
Imberger	Guido	GI	Senior Manager	8/30/2006	Discussion with KPMG (A. Khan) re methodology of creating balance sheet and income statement for haft shaft and steering.	3.4	\$425	\$1,445	A2
A2 Saginaw Carve-Out Project Total:						66.6		\$24,203	
A2 Project Total:						784.2		\$281,555	
Tax - A3									
Kelley	Daniel F.	DFK	Partner	8/7/2006	Scheduling of meeting for bankruptcy tax services discussions with both client and with E&Y team.	1.0	\$660	\$660	A3
Tosto	Cathy I.	CIT	Partner	8/10/2006	Prepare agenda for kickoff call regarding bankruptcy tax project.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	8/10/2006	Conference call regarding bankruptcy tax project kickoff	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	8/10/2006	Prepare for conference call with Delphi tax department representatives, D. Kelly, C. Tosto and H. Tucker regarding information needs for attribute reduction modeling	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	8/10/2006	Participate in conference call with Delphi tax department representatives, D. Kelly, C. Tosto and H. Tucker regarding information needs for attribute reduction modeling	0.8	\$660	\$528	A3
A3 Project Total:						3.7		\$2,442	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with V. Singleton regarding Delphi July T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Coordination of signed Second Fee Application.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Review Second Fee Application received from W. Eguchi.	0.9	\$125	\$113	
Kearns	Matthew R.	MRK	Senior	7/31/2006	Accumulation of information in preparation of fee application	0.8	\$225	\$180	
Rasmussen	Kyle M.	KMR	Intern	7/31/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with V. Singleton regarding Delphi July T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Preparation of July Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Review July T&E received from V. Singleton; format accordingly for access database import.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Update MASTER Employees and MASTER Code Combo for July invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Preparation of emails to engagement team regarding Delphi July Time Descriptions for July invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Begin formatting July invoice per Court requirements.	2.7	\$125	\$338	
Asher	Kevin F.	KFA	Partner	8/1/2006	Review of matters related to filing with the Bankruptcy Court	1.6	\$700	\$1,120	
Rasmussen	Kyle M.	KMR	Intern	8/1/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Abraham	Lisa M.	LMA	Intern	8/2/2006	Accumulation of information related to preparation of fee application.	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Update July invoice per Delphi July Expense Descriptions received from M. Rothmund.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with E. Aliff regarding connections check - previous as well as new connections check project.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with K. Rasmussen regarding Court invoice files to be formatted per fee committee's request.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with team regarding Delphi July time reclasses.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Review [Delphi] Filed - Second Fee Application per W. Eguchi.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Work on July invoice.	1.9	\$125	\$238	
Chandler	Chase	CC	Intern	8/2/2006	Accumulation of information in preparation of fee application	0.3	\$100	\$30	
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Update July invoice for A. Ranney's time descriptions received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of July invoice - TSRS time separate schedule for S. Pacella review.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of Delphi TRAX Detail for end of June to current per S. Pacella.	0.9	\$125	\$113	
Tanner	Andrew J.	AJT	Senior Manager	8/3/2006	Preparation of support for additional billings	0.7	\$475	\$333	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with B. Van Leeuwen, J. Hegelmann and C. Smith regarding Delphi Time Detail requirements per Bankruptcy Court requirements.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with J. Hegelmann regarding g Delphi Time Entry description for July invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of July invoice - Tax time separate schedule for C. Tosto's review.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with K. Rasmussen regarding Delphi Time Reclass.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with M. Boehm regarding Delphi July Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with V. Avila regarding Delphi July Expense Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with S. Sheckell, A. Conat and K. Hacker regarding Delphi Accounting Assistance Code.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Work on July invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Boehm	Michael J.	MJB	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Horner	Kevin John	KJH	Staff	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Marold	Erick W.	EWM	Senior	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Pacella	Shannon M.	SMP	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Sheckell	Steven F.	SFS	Partner	8/4/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with S. Pacella regarding July TSRS Time on July invoice.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Preparation of follow-up emails to individuals regarding Delphi July Time Descriptions.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with K. Rasmussen regarding [Delphi] Connections Check.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Work on July invoice.	1.9	\$125	\$238	
Rasmussen	Kyle M.	KMR	Intern	8/7/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with V. Singleton regarding Updated July T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Preparation of follow-up emails to individuals regarding Delphi July Time Descriptions.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Review update Delphi July T&E provided by V. Singleton to identify any entries not captured on July invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Work on July invoice.	1.4	\$125	\$175	
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Working on the Final Connection project to ensure that we don't have connections with subsidiary enties	1.1	\$100	\$110	
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with S. Pacella regarding TSRS compliance of time reporting.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Preparation of follow-up emails to individuals regarding Delphi July Time Descriptions.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Work on July invoice.	1.2	\$125	\$150	
Rasmussen	Kyle M.	KMR	Intern	8/9/2006	Working on the Final Connection project	0.2	\$100	\$20	
Rasmussen	Kyle M.	KMR	Intern	8/9/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Rasmussen	Kyle M.	KMR	Intern	8/10/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with J. Simpson and C. Tosto regarding tax time on July invoice for out of scope billing.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with K. Rasmussen regarding status of connections check.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Chowdhry	Kanika	KC	Staff	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Horner	Kevin John	KJH	Staff	8/11/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Kearns	Matthew R.	MRK	Senior	8/11/2006	Accumulation of information related to preparation of fee application.	1.0	\$225	\$225	
Marold	Erick W.	EWM	Senior	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Pagac	Matthew M.	MMP	Manager	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$375	\$225	
Peterson	Christopher A.	CAP	Manager	8/11/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Rasmussen	Kyle M.	KMR	Intern	8/11/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Sheckell	Steven F.	SFS	Partner	8/11/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Stille	Mark Jacob	MJS	Staff	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Preparation of emails to various individual's regarding July time descriptions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Update missing July descriptions per emails received.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Work on July invoice per J. Simpson.	1.4	\$125	\$175	
Pacella	Shannon M.	SMP	Manager	8/14/2006	Review July hours detail to identify out of scope billing opportunities.	0.8	\$300	\$240	
Simpson	Jamie	JS	Senior Manager	8/14/2006	Review of July invoice - Exhibit D.	1.1	\$425	\$468	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with J. Simpson regarding final June invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with S. Pacella regarding Delphi July Time Descriptions for T. Ellis.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with S. Pacella regarding IT Remediation Time on July invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with S. Sheckell and J. Simpson regarding Delphi Time & Expense Reporting - DRAFT EMAIL.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Revise July invoice for T. Ellis' updated descriptions per S. Pacella.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Work on July invoice revisions per C. Tosto.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Work on July invoice revisions per J. Simpson.	1.6	\$125	\$200	
Simpson	Jamie	JS	Senior Manager	8/15/2006	Review of July invoice for bankruptcy court.	1.2	\$425	\$510	
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Correspondence with K. Gerber regarding Delphi Time & Expense Reporting procedures.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Work on July invoice revisions per J. Simpson.	0.9	\$125	\$113	
Pacella	Shannon M.	SMP	Manager	8/16/2006	Finalized out of scope hours for July and sent to H. Aquino for inclusion in the final invoice.	0.6	\$300	\$180	
Simpson	Jamie	JS	Senior Manager	8/16/2006	Review of July invoice for bankruptcy court.	2.1	\$425	\$893	
Tanner	Andrew J.	AJT	Senior Manager	8/16/2006	Review of additional billing support	0.4	\$475	\$190	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with S. Pacella regarding H. Thomas' Delphi July Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with A. Ranney regarding procedure for inputting missing descriptions for August time incurred.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with S. Pacella and J. Simpson regarding Delphi Billing Detail - IT (out of scope).	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of email to G. Imberger regarding Bankruptcy Court requirements for time and expense reporting and charge code.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Update July invoice for H. Thomas' Delphi July Time Descriptions received.	0.5	\$125	\$63	
Asher	Kevin F.	KFA	Partner	8/17/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	
Chowdhry	Kanika	KC	Staff	8/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Peterson	Christopher A.	CAP	Manager	8/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ranney	Amber C.	ACR	Senior	8/17/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Sheckell	Steven F.	SFS	Partner	8/17/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Review email from W. Eguchi regarding Delphi Project Codes.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Preparation of January-April IT time per S. Pacella and J. Simpson to identify OOS billing.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Work on July invoice revisions per J. Simpson and S. Pacella.	1.9	\$125	\$238	
Boehm	Michael J.	MJB	Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Horner	Kevin John	KJH	Staff	8/18/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Imberger	Guido	GI	Senior Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.1	\$425	\$43	
Krabill	Aaron J.	AJK	Senior Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Marold	Erick W.	EWM	Senior	8/18/2006	Accumulation of information related to preparation of fee application.	0.5	\$250	\$125	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pacella	Shannon M.	SMP	Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Stille	Mark Jacob	MJS	Staff	8/18/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Tosto	Cathy I.	CIT	Partner	8/18/2006	Review of July invoice.	1.4	\$525	\$735	
Simpson	Jamie	JS	Senior Manager	8/20/2006	Review of July Invoice.	1.5	\$425	\$638	
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Simpson regarding invoice summaries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Update July invoice for Tax out of scope provided by J Hegelmann per J. Simpson.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Work on July 06 Exhibit D per J. Simpson.	1.6	\$125	\$200	
Hegelmann	Julie Ann	JAH	Senior	8/21/2006	Draft e-mail to J. Simpson re: summary of tax billings for Q1 & Q2 for out of scope items	0.2	\$225	\$45	
Simpson	Jamie	JS	Senior Manager	8/21/2006	Review of July invoice - advisory detail.	1.2	\$425	\$510	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Preparation of Delphi Tax Time Incurred in August; forward to J. Hegelmann accordingly.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with A. Krabill regarding Time in the Netherlands code for invoice purposes.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with T. Kerbel and J. Simpson regarding Tatyana's time on July invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Update July invoice for A. Krabill's Time in the Netherlands code.	0.9	\$125	\$113	
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Discussion with J. Simpson re: D. Kelley's time charged in July.	0.2	\$225	\$45	
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Telephone discussion with J. Simpson re: Q1& Q2 billing, time incurred, etc.	0.3	\$225	\$68	
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Revise billing summary to include May activities	0.7	\$225	\$158	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Review and summarize billing reports for out-of-scope billings for tax for Jan - April, June & July at the request of audit.	3.1	\$225	\$698	
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Meeting with M. Boehm and J. Simpson regarding time detail.	0.3	\$425	\$128	
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Analysis of June and July time for Delphi to ensure it is properly coded for billing.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	8/22/2006	Review of July invoice time and expense detail.	2.4	\$425	\$1,020	
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with L. Banker regarding Delphi Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with J. Simpson and N. Miller regarding Delphi Reclass in July/August.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with M. Kearns, D. Chamarro, J. Simpson and O. Saimoua regarding Delphi expense reclass.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Revise July invoice per J. Simpson to include D. Kelley's descriptions, adjusted OOS time, etc.	1.7	\$125	\$213	
Asher	Kevin F.	KFA	Partner	8/23/2006	Review of time related incurred for Q1 and Q2 reviews in connection with Bankruptcy Court requirements	1.3	\$700	\$910	
Hegelmann	Julie Ann	JAH	Senior	8/23/2006	Call with J. Simpson re: question on out-of-scope billing summary	0.1	\$225	\$23	
Hegelmann	Julie Ann	JAH	Senior	8/23/2006	Forward summary of D. Kelley's time to H. Aquino to include in July invoice.	0.1	\$225	\$23	
Hegelmann	Julie Ann	JAH	Senior	8/23/2006	Research and record detail of D. Kelley's time charged in July.	1.0	\$225	\$225	
Pagac	Matthew M.	MMP	Manager	8/23/2006	Reviewing items for additional billings	0.6	\$375	\$225	
Ranney	Amber C.	ACR	Senior	8/23/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with N. Miller regarding Delphi Reclass in July/August.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with M. Hatzfeld regarding July Expense Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with K. Tau, S. Craig and D. Chamarro regarding Delphi Time & Expense Reporting.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Research with J. Simpson regarding T. Kerbel's time in audit code on July invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Revise July invoice per J. Simpson.	0.9	\$125	\$113	
Kearns	Matthew R.	MRK	Senior	8/24/2006	Reviewing TRAX report for July and August for incremental billings	0.4	\$225	\$90	
Pagac	Matthew M.	MMP	Manager	8/24/2006	AHG - Revisions to July billing descriptions	0.4	\$375	\$150	
Pagac	Matthew M.	MMP	Manager	8/24/2006	E&C - Revisions to July billing descriptions	0.4	\$375	\$150	
Sheckell	Steven F.	SFS	Partner	8/24/2006	Accumulation of information related to preparation of fee application.	1.2	\$525	\$630	
Simpson	Jamie	JS	Senior Manager	8/24/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	8/24/2006	Review of July invoice	1.8	\$425	\$765	
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Boehm	Michael J.	MJB	Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ford	David Hampton	DHF	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.3	\$425	\$128	
Horner	Kevin John	KJH	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Imberger	Guido	GI	Senior Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.2	\$425	\$85	
Kearns	Matthew R.	MRK	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Krabill	Aaron J.	AJK	Senior Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Marold	Erick W.	EWM	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Sheckell	Steven F.	SFS	Partner	8/25/2006	Review July invoice for submission to court	1.2	\$525	\$630	
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Tau	King-Sze	KST	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with S. Pacella regarding Delphi July Invoice - Final.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Foot July invoice for finalization.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Revisions to July invoice per S. Sheckell.	1.1	\$125	\$138	
Ranney	Amber C.	ACR	Senior	8/28/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Sheckell	Steven F.	SFS	Partner	8/28/2006	Review July monthly invoice for submission to court	3.6	\$525	\$1,890	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with M. Kearns regarding Omar and Destiny's Flights for July invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Download WIP for Furukawa Hours per N. Miller.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of list of Omar and Destiny's flights per S. Sheckell.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with B. Hamblin regarding June invoice cover sheet.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with J. Simpson and S. Sheckell regarding final July Invoice revisions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Revise July invoice per comments from S. Sheckell and J. Simpson.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of billing summary for July invoice.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of timekeeper summary for July invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of July invoice package for all interested parties; send accordingly.	1.6	\$125	\$200	
Pacella	Shannon M.	SMP	Manager	8/29/2006	Send July out of scope invoice to IT SOX PMO.	0.2	\$300	\$60	
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussions with H. Aquino regarding final invoice for July.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Delivery of July invoice to J. Dellinger and D. Sherbin.	0.6	\$125	\$75	
Peterson	Christopher A.	CAP	Manager	8/30/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Rasmussen	Kyle M.	KMR	Intern	8/30/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Tosto	Cathy I.	CIT	Partner	8/30/2006	Meeting with Heather and Jamie regarding billing procedures.	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Barwin	Kristen N.	KNB	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	1.0	\$125	\$125	
Boehm	Michael J.	MJB	Manager	8/31/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ford	David Hampton	DHF	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Horner	Kevin John	KJH	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Marold	Erick W.	EWM	Senior	8/31/2006	Accumulation of information related to preparation for fee application.	0.6	\$250	\$150	
Pikos	Matthew C.	MCP	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Pritchard	Melinda J.	MJP	Senior	8/31/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Sheckell	Steven F.	SFS	Partner	8/31/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Emma-Rose S.	ESS	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/31/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Tau	King-Sze	KST	Senior	8/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Ranney	Amber C.	ACR	Senior	9/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Fee Application Preparation Total:						<u>140.5</u>		<u>\$34,315</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period September 2, 2006 through September 29, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Pacella	Shannon M.	SMP	Manager	9/2/2006	Address K. Cash's review comments for planning documentation.	0.5			A1
Pacella	Shannon M.	SMP	Manager	9/3/2006	Reviewed TSRS application control work program created by Core in AWS and provided feedback.	0.3			A1
Pacella	Shannon M.	SMP	Manager	9/3/2006	Reviewed PwC walkthrough documentation to understand scope and extent of testing performed on reports.	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	9/3/2006	Cleaned up the ACS File to be ready to be synched to Corporate	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/4/2006	Drafted the AHG PBC List	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of email to team regarding Total Hours by Division through August 11th.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Work on Total Audit - Budgets by Division per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Work on Total Hours by Division through August 11th.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Coordinate responses received for Delphi Mexico Audit Status Update.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Correspondence with A. Krabill and J. Simpson regarding finalizing the statutory instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of email to Poland regarding Delphi U.S. Audit Engagement Letter - Other Matters and Dispute Resolution Procedures sections.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Update contact list for new Belgium contact.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of meeting notice for Delphi Mexico Audit Status Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Update integrated audit template for France.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of Delphi U.S. Audit Engagement Letter - Other Matters and Dispute Resolution Procedures sections per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Print and log Confirmation of Independence and other deliverables received from various int'l locations.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Correspondence with K. Asher and S. Sheckell regarding new phone extensions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of email to team regarding Delphi Workpaper Filing Cabinet procedures.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of meeting notice for E&Y Update Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Coordinate responses received for Corporate TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of meeting notice for Corporate TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Assist S. Pacella with the location of the International workpapers.	0.3			A1
Barber	Keith A.	KAB	Senior	9/5/2006	SAP/AR - E&S AR Data acquisition discussion with engagement team.	2.1			A1
Barber	Keith A.	KAB	Senior	9/5/2006	SAP/ AR - E&S Reconciliation issues with AR Data Files	2.3			A1
Barber	Keith A.	KAB	Senior	9/5/2006	SAP/AR - Executed E&S AR Sample for engagement team.	2.4			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	DPSS Interim- Preparation of budget-to-actual analysis for DPSS division.	0.5			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	DPSS Interim - Reviewed PwC preliminary findings for the DPSS division.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/5/2006	DPSS Interim - Preparation of materials for DPSS TDPI event.	3.4			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	E&S Interim - Review of inventory TOC workpapers.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	E&S Interim - Review of E&S revenue test of control workpapers.	2.6			A1
Cash	Kevin L.	KLC	Partner	9/5/2006	Review of SOCD's for International Locations	2.6			A1
Cash	Kevin L.	KLC	Partner	9/5/2006	Review of SOCD's and Technology Summary documents for International Locations	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2006	Reviewed controls that were not tested during walkthrough	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2006	Travel time roundtrip to Saginaw, MI.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2006	Saginaw - Performed TOC for Revenue	6.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	AHG - interim scoping and preparation for TDPE.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Discussion with A. Krabill relative to overall interim and year-end testing strategy for SAS 65, independent SOX testing and interim/year-end substantive procedures.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Overall divisional/corporate staffing modeling (EC, AHG, Packard, ACS, Saginaw) - manager identification senior requirements refinement.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	E&C - interim scoping and preparation for TDPE.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Packard - interim scoping and preparation for TDPE.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Review Audit Committee report	1.1			A1
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Review engagement budget performance/status	0.4			A1
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Review staffing requirements across multiple business units	0.8			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: set up meeting with S. Bratberg for customer and price master file testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: sent M. Pritchard sync of Packard engagement	0.4			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: sent our selections for days for our testing of the customer and price master file testing to S. Bratberg.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: prepared memo documenting testing of cash receipts will be done at Dayton and signed-off on worksteps	0.8			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: ran EY Random to obtain sample for our customer and price master file testing	0.9			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: meeting with S. Bratberg to discuss testing of customer master file and price master file	1.6			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: updated revenue controls testing document for information received in meeting with S. Bratberg.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Preparation for the DPSS TDPE.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Preparation of the international AWS file.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Review of statutory instructions	1.7			A1
Pacella	Shannon M.	SMP	Manager	9/5/2006	Reviewed Q1 documentation from international teams to determine what was left outstanding.	0.3			A1
Pacella	Shannon M.	SMP	Manager	9/5/2006	Updated SOD testing work program based on client's request to have dates identified for each workstep.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/5/2006	Make modifications to executive update meeting materials following Sr. Manager review.	0.7			A1
Pritchard	Melinda J.	MJP	Senior	9/5/2006	E&S - AWS sync	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/5/2006	E&S - tooling interim	0.6			A1
Pritchard	Melinda J.	MJP	Senior	9/5/2006	E&S - review a/r test of controls	2.7			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Dayton - Interim-revising budget for Dayton	0.6			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-making changes to the corporat audit program in AWS.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-detail reviewing the scope analysis as of June	0.6			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-Creating a cash coverage analysis for total Delphi.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning Consolidated--going over Corporate assignmer of TE to specific accounts with team.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-updating the ASM for revisions.	2.0			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-going over planning items to complete with team	2.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	Analyzing Scoping Worksheet for audit scope analysis	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	Preparing worksheet for cash audit	4.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	Preparing Hyperion pull of DPSS BS and IS	0.9			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	T&I - Work on Q1&Q2 Work Paper Log	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Worked on the AHG PBC List	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Completed the review of the SAS 65 procedures relating to the AHG Fixed Asset Cycle	5.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Started working on the budgets for ACS, AHG, E&C, Packard, and Saginaw	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Team Meeting with J. Simpson, A. Krabill and M. Hatzfeld regarding the testing procedures for SAS65, Independent Testing, and Interim Procedures and discussed the strategy of an appropriate date.	1.8			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Delphi tax discussion with D. Kelley	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Status update meeting with T. Timko on accounting topics	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Review fraud documentation workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Status update meeting with K. Asher	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Worked on AWS program for SAS 65 and activities 9&10 for interim	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Continued working on corporate TE scoping for interim	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Prepared corporate TE scoping spreadsheet.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Prepared Corporate summary of worksteps and responsibilities.	2.3			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with H. Aquino regarding budget analysis fo divisions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Krabill regarding statutory audit instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Krabill and S. Sheckell regarding international team engagement letters.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/5/2006	Time spent responding to international emails.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Ranney regarding corporate planning status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Ranney and A. Krabill on Corp audit program.	1.3			A1
Stille	Mark Jacob	MJS	Staff	9/5/2006	DGL new user follow-up requests.	0.4			A1
Stille	Mark Jacob	MJS	Staff	9/5/2006	Windows documentation review and follow-up requests.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with B. Hamblin regarding Delphi - New Activity Code for audit code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with A. Ranney regarding Staffing Schedule specifically D. Ford's schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with N. Miller regarding Total Audit - Budgets by Division - updated file.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with Austria regarding statutory audit instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with Portugal regarding Delphi Independence confirmation- Statutory Locations.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with Sweden regarding Delphi Independence confirmation- Statutory Locations.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Provide Draft Statutory Engagement Instructions per S. Sheckell for his review.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of Draft Statutory Engagement Instructions per J. Simpson.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Print and log Confirmation of Independence other deliverables received from various int'l locations.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Update Delphi 2006 Statutory Audit Instructions per J. Simpson.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with additional team members regarding Delphi Workpaper Filing Cabinet procedures.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of email to R. Steele regarding D. Fidler Meeting September 12th - Agenda.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of meeting notice for T&I TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Update team contact list for J. Harbaugh.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with S. Begin and M. Sakowski regarding network connection for T. Cash and A. Tanner.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of emails to the Company with Delphi Domestic Team Contact List - By Level/Division for distribution per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Review correspondence received from M. Sakowski regarding SOX Remediation Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with A. Ranney regarding daily back-up of team server.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with S. Pacella and T. Cash regarding network connection.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Revisions to Delphi Domestic Team Contact List - By Level/Division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Updates to D. Fidler Meeting September 12th - Agenda per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Miscellaneous activities such as providing assistance to engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Coordinate responses received for Corporate TDPE.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with S. Pacella regarding International Documentation.	0.1			A1
Asher	Kevin F.	KFA	Partner	9/6/2006	Update on status of interim audit plan	1.3			A1
Asher	Kevin F.	KFA	Partner	9/6/2006	Planning work related to the DPSS audit	3.7			A1
Barber	Keither A.	KAB	Senior	9/6/2006	SAP/AR - E&S AR Sample Results with engagement team.	2.3			A1
Barber	Keither A.	KAB	Senior	9/6/2006	SAP/JE - Data extraction discussion with client for Company Code 1440.	3.1			A1
Boehm	Michael J.	MJB	Manager	9/6/2006	DPSS Interim - Preparation of divisional AWS file for TDPE.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/6/2006	DPSS Interim - Participated in team-directed planning event for DPSS Division. Attendees included K. Asher, S. Sheckell, A. Krabill, J. Harbaugh, and J. Simpson.	4.2			A1
Boehm	Michael J.	MJB	Manager	9/6/2006	International - Finalized International AWS file instructions for distribution to global teams.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/6/2006	International - Preparation of ASM template for international locations	1.1			A1
Boehm	Michael J.	MJB	Manager	9/6/2006	Planning - Consolidated - AWS file revisions to create additional inventory and inventory reserve procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/6/2006	Planning - Consolidated - AWS file revisions to reflect new workplan and to develop method to distribute workplan to individual division teams.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Travel time to Saginaw, MI.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - Meet with Billy from PwC to discuss issues with controls	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - Performed TOC for Expenditure	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - reviewed revenue template for missing controls and formatted te spreadsheet	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - Performed TOC for Revenue cycle	6.7			A1
Craig	Tashawna N.	TNC	Staff	9/6/2006	Saginaw - Reperformed PwC's test of controls	8.0			A1
Harbaugh	James M.	JMH	Staff	9/6/2006	Team directed planning event with S. Sheckell, K. Ashe. A. Krabill, M. Boehm, J. Harbaugh, and E.R. Simpson for DPSS division	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Saginaw - Review of SAS 65 work and independent sampling strategy	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Saginaw - review of 6/30 trial balance for in-scope and out-of-scope locations to identify significant accounts by location and to ensure proper coverage	2.6			A1
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Complete review of Audit Committee report draft	1.2			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: sent selections for our testing of customer and price master files to S. Bratberg.	0.3			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: received text files of reports for change to price and customer master file	0.4			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: Discussion with D. Brewer regarding vouching wires made on behalf of Packard for testing of prepaids	0.9			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: updated revenue testing document and workbook for our procedures for controls testing in accordance with SAS 65	1.6			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: worked with text files for changes to customer and price master file and made selections for our testing	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Attend DPSS TDPE meeting.	3.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Preparation of the ASM template for the international locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Discussions with J. Simpson re: international statutory audit instructions.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Finalization of the AWS file.	1.6			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Coordination of Natural Gas Meeting with J. Schmidt.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Review of Corporate derivative walkthrough documentation.	2.6			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Packard - Call with M. Pritchard to discuss interim procedures.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Review of the planning checklist for required planning documents, and determining the additional documents needed.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Review of the ASM and attached documents.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Work on form U126, "Use of the work of Others" for the engagement.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Discussions with K. Gerber about the interim procedures to perform.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Discussions with D. Greenbury and E. Creech regarding the interim procedures to be performed.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Assignment of responsibilities for the T&I interim procedures.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Completion of T&I TDPE agenda.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Update of T&I estimated time to complete.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Meeting with M. Hatzfeld, J. Simpson and M. Rothmund to discuss AHG strategy.	0.9			A1
Pritchard	Melinda J.	MJP	Senior	9/6/2006	E&S - travel time roundtrip to Kokomo, IN.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/6/2006	E&S - review managements controls over accounts receivable	3.2			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Planning - Consolidated-going over assignment of TE to Corporate accounts with Staff.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Planning Consolidated-going over Cash coverage schedule for Total Delphi with staff.	1.2			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Planning - Consolidated-completing documentation requirements for planning the Corp audit.	4.8			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Quarterly Review-preparing AWS file and team instructions for archiving.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Creating AHG Q1 & Q2 Workpaper Log	1.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Editing AWS Corporate File Act. 9&10	0.9			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Creating PBC List for Corporate	1.3			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Preparing worksheet for cash audit	2.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Creating E&C Q1 & Q2 Workpaper Log	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Synchronization of the ACS engagement to the corporat server	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Started the Financial Statement Close Process for the AHG HQ cycle.	5.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Worked on the budget for the entities: AHG, ACS, EC, Packard and Saginaw	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Team Meeting with M. Hatzfeld and J. Henning to discuss the implication of the management's review of th test results	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/6/2006	International update call with Mexico	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/6/2006	Attend DPSS team planning event	4.4			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Preparation of Audit Committee planning deck.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2006	Prepared corporate account scoping spreadsheet.	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2006	DPSS - Participated in interim team directed planning meeting.	3.5			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Review of Delphi's audit scope for Mexico in preparatio for conf. call with E&Y Mexico team.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Conf. call with E&Y Mexico to discuss audit status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Discussion with A. Krabill regarding division team planning events.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Discussion with N. Miller, M. Hatzfeld and M. Rothmund regarding 404 approach.	1.4			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	T&I - Review of T&I budget and agenda for planning event.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	T&I - Coordination of timing of T&I TDPE.	0.8			A1
Tau	King-Sze	KST	Senior	9/6/2006	Performed test of control in Financial Statement Close process.	7.0			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of Delphi ACS materials received via email per request of M. Hatzfeld.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Revisions to September AC book per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Send Ernst & Young International Contact List - Timely Countries to D. Bayles and A. Kulikowski.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Update Ernst & Young International Contact List - Timely Countries per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with S. Pacella and A. Ranney regarding International workpapers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Print and log Confirmation of Independence other deliverables received from various int'l locations.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of email to statutory locations regarding Delphi 2006 Statutory Audit Instructions.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of email to int'l locations regarding 2006 Delphi AWS Audit Template and Instructions per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Update Delphi 2006 Statutory Audit Instructions per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses for J. Harbaugh.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with Tom from EDS regarding T. Cash and A. Tanner's network connections.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of meeting notice regarding Corporate/Treasury 404 Planning.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Go through protocol to request conference room for Corporate/Treasury 404 Planning meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Tracking material weakness memo reviewed by M. Fitzpatrick per A. Ranney.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Update Delphi Team contact list for domestic tax contacts.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Escort J. Harbaugh to security for new badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Coordination of server upgrade with G. Curry.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Coordinate T&I TDPE responses received.	0.1			A1
Boehm	Michael J.	MJB	Manager	9/7/2006	DPSS Interim - Discussion with R. Nedadur regarding client assistance for interim DPSS procedures.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/7/2006	DPSS Interim - Met with J. Harbaugh to provide/review AWS files, walkthrough documentation, and quarterly review workpapers for DPSS division.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/7/2006	E&S Interim - Preparation of files related to team directed planning event for E&S division (scheduled for 9/11/06).	2.1			A1
Boehm	Michael J.	MJB	Manager	9/7/2006	Planning - Consolidated - Discussed IT testing approach at divisions with A. Krabill and J. Simpson.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - performed TOC for revenue cycle	6.6			A1
Craig	Tashawna N.	TNC	Staff	9/7/2006	Saginaw - Reperformed PwC's test of controls	7.8			A1
Harbaugh	James M.	JMH	Staff	9/7/2006	Review of DPSS Q2 review workpapers.	1.3			A1
Harbaugh	James M.	JMH	Staff	9/7/2006	Review of DPSS Q1 review workpapers	2.6			A1
Harbaugh	James M.	JMH	Staff	9/7/2006	Review of walkthroughs for DPSS division in preparation for Interim testing.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	AHG - review of 7/1/06 division composition with new plant introductions from T&I and E&C.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	AHG - call with G. Anderson to discuss scheduling and content of next E&Y/AHG meeting	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	Meeting with N. Miller, M. Boehm and E. Marold to discuss divisional staffing questions.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	Packard - discussion of key audit considerations/risks with C. Zerrull for purposes of aligning E&Y interim audit approach with most significant items	1.9			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	E&S - review overall planning for E&S TDPE	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Meeting with B. Thelen and IA mgrs. to review IA results to date.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Update calendar for ongoing TDPE meetings and Company status meetings	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Review IA results and key considerations with division mgrs.	1.1			A1
Horner	Kevin John	KJH	Staff	9/7/2006	DPSS Interim: transferred controls testing and substantive worksteps from corporate aws file to divisional file for M. Boehm.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: received text file reports of user access to DGL from M. Whiteman	0.2			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: sent selections of employees with access to DGL for Packard to I. Smith.	0.2			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: met with N. Miller to discuss user access testing to DGL	0.4			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: spoke with I. Smith to discuss requests to test user access for Packard	0.6			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: spoke with M. Whiteman to obtain use access listing to DGL for Packard	0.6			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: updated prepaids lead sheet after tie ou of supporting documentation	0.9			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: tied out supporting reconciliations for account 2685 for our testing of prepaid expenses	2.1			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: worked with text file reports for user access and made selections for testing of user access to DGL for Packard	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Review of PWC rollforward testing approach.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	E&S - Preparation for the E&S TDPE.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Planning for the European closing meetings.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Finalization of the International AWS file.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Review of scoping information with A. Ranney.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Meeting with J. Simpson, M. Boehm and M. Hatzfeld to discuss various divisional testing issues and TDPE planning items for their divisions.	1.5			A1
Martell	Michael A.	MAM	Executive Director	9/7/2006	Conference call regarding Delphi testing strategies.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/7/2006	Preparation of preliminary budget numbers for Corporat areas.	3.2			A1
Miller	Nicholas S.	NSM	Manager	9/7/2006	Packard - Call with M. Pritchard to discuss the interim procedures.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/7/2006	Planning and coordination with TSRS for the procedures that they will perform for the corporate audit and divisions.	2.1			A1
Miller	Nicholas S.	NSM	Manager	9/7/2006	Meeting with A. Krabill, J. Simpson, M. Hatzfeld, M. Boehm to discuss various topics, including the first division TDPE, assigning CRA's to the divisions and discussing AHG audit strategy.	1.6			A1
Pritchard	Melinda J.	MJP	Senior	9/7/2006	E&S - travel time roundtrip to Kokomo, IN.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/7/2006	E&S - review of managements documentation fixed assets	0.5			A1
Pritchard	Melinda J.	MJP	Senior	9/7/2006	E&S - review of managements documentation - accounts receivable	3.4			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Corporate - Interim-planning timing for corporate interim audit	1.4			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Planning - Consolidated-discussing Scope Analysis and documentation requirements with audit team.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Planning - Consolidated-detail reviewing Delphi scope analysis.	2.1			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Planning - Consolidated-detail reviewing the assignment of TE to corporate accounts.	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Revisions to corporate workpaper log	0.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Editing AWS Corporate File Act. 9&10	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Analyzing Scoping Worksheet for audit scope analysis	2.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Generating detail Hyperion reports for corporate account balance analysis	3.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Creating workpaper log for international	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Worked on the AHG SAS65 Review for the HQ Inventory Cycle	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Finished the AHG SAS 65 review of the Financial Statement Close Process at AHG	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Finalized budget for the entities: ACS, AHG, EC, Packard and Saginaw	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Team Meeting relating to the specific role of AHG and its implications on the audit procedures on other entities	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/7/2006	China fee research and discussion with B. Thelen	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/7/2006	Status update meeting with D. Bayles	0.9			A1
Sheckell	Steven F.	SFS	Partner	9/7/2006	Internal audit global update meeting	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/7/2006	Review Europe audit summaries	2.1			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with S. Sheckell regarding Audit Committee planning presentation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with J. Henning regarding Audit Committee planning presentation.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with H. Aquino regarding changes to Audit Committee planning materials.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Review of statutory international instructions.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with A. Ranney on Corporate planning.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with A. Krabill, M. Hatzfeld and M. Boehm regarding division TDPE.	0.7			A1
Tau	King-Sze	KST	Senior	9/7/2006	Performed test of control on Financial Close Process.	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with S. Siwik regarding org chart needed for Delphi AC book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Revisions to September AC book per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with A. Ventimiglia regarding G. Imberger and K. Tau Delphi Staffing - Update to ARMS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with Italy contact regarding update to contact list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Update int'l contact list per Italy change.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with A. Krabill regarding 2006 Delphi AWS Audit Template and Instructions email and pcel post.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with Int'l teams regarding 2006 Delphi AWS Audit Template and Instructions.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Resend 2006 Delphi AWS Audit Template and Instructions through Parcel Post to int'l locations.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with S. Sheckell regarding September 11th Agenda.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Extend conference room for Corporate/Treasury 404 Planning per M. Boehm.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Preparation of meeting agenda for September 11, 2006 per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Preparation of SEC confirm package to C. Smith for review and sign-off.	0.6			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/AC - Review of Codes for SAP User ID related to Application Control Testing.	0.8			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/AR - Updated E&S Sample execution discussion.	0.9			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/JE - Disucssion with SAP Basis team regarding access to SAP job logs.	1.3			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/AR - DPSS AR Data acquisition discussion with engagement team.	1.9			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/ AR - DPSS Reconciliation issues with AR Data Files	2.3			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Travel time from Saginaw, MI.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - Worked in control issue document to send to corporate audit team	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - call with M. Hatzfeld discussing the status of our work	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - Worked on Revenue TOC	2.6			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - Completed the expenditure TOC template	2.9			A1
Craig	Tashawna N.	TNC	Staff	9/8/2006	Saginaw - Met with B. Prueter regarding PBC listing	0.2			A1
Craig	Tashawna N.	TNC	Staff	9/8/2006	Saginaw - Reperformed PwC's test of controls	5.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	E&C - Discussion with J. Brooks relative to interim audit strategy and PBC list content	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	E&C - Meeting with G. Halleck to develop further understanding of client progress towards pp&e/tooling tracking/reporting	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	ACS - Revisit of Q1 walkthrough documentation to facilitate further understanding of client processing/controls and ACS process, within expenditure cycle.	1.2			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Corporate Interim: helped K. Rasmussen with Hyperion questions for scoping workbook	1.4			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Faxed PGM contract memo to N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Packard Interim: updated open items and open requests listing	0.6			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Packard Interim: met with M. Rothmund to discuss procedures for review of management's testing in accordance with SAS 65	0.8			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Packard Interim: updated customer master file testing workbook for testing of controls 4.4.1.1 and 4.4.1.2	1.8			A1
Horner	Kevin John	KJH	Staff	9/8/2006	T&I Interim: assisted K. Rasmussen obtain sync of T&I AWS file to begin fieldwork next week	0.4			A1
Horner	Kevin John	KJH	Staff	9/8/2006	T&I Interim: transferred controls and substantive worksteps from corporate aws file to division file	0.9			A1
Huffman	Derek T.	DTH	Senior	9/8/2006	Completion of North America SAP program change testing templates	2.2			A1
Huffman	Derek T.	DTH	Senior	9/8/2006	Completion of North America SAP testing templates for logical access review	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	E&S - Preparation for the E&S TDPE.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Responding to e-mails from international location teams regarding the AWS file and statutory audit timing.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Review of scoping information with A. Ranney.	1.1			A1
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - review of managements documentation - asset impairment	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - review of managements documentation - tooling	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - travel time roundtrip to Kokomo, IN.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - review of management's documentation - fixed assets	4.8			A1
Ranney	Amber C.	ACR	Senior	9/8/2006	Planning Consolidated-discussing scope analysis approach with audit Partner.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/8/2006	Planning Consolidated-discussing AR Confirmation Selection approach with audit team.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/8/2006	Planning - Consolidated-detail reviewing the Scope analysis and making revisions.	6.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/8/2006	AHG - Testing PWC controls tests	2.3			A1
Rasmussen	Kyle M.	KMR	Intern	9/8/2006	Preparing entity detail worksheet for E&S	6.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Finished the AHG SAS65 Review for the Inventory Cycle	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Worked on the AHG SAS 65 procedures, relating to the HQ Employee Cost Cycle	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Saginaw - Participated in a meeting with M. Hatzfeld and the Saginaw team to discuss the up-to-date fieldwork as well as the testing strategy going forward	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/8/2006	International coordination	0.4			A1
Sheckell	Steven F.	SFS	Partner	9/8/2006	Scope update meeting with team	0.6			A1
Tau	King-Sze	KST	Senior	9/8/2006	Discussion with D. Chamarro regarding a control issue in the Revenue Cycle.	0.1			A1
Tau	King-Sze	KST	Senior	9/8/2006	Discussion with S. Craig in regards to exceptions noted by PWC as control deficiency.	0.1			A1
Tau	King-Sze	KST	Senior	9/8/2006	Discussion with M. Hatzfeld, D. Chamarro and S. Craig to clarify our audit scope, strategy and control testing.	0.5			A1
Tau	King-Sze	KST	Senior	9/8/2006	Performed test of control on Financial Statement Close process.	5.8			A1
Henning	Jeffrey M.	JMH	Partner	9/10/2006	Preparation for E&S TDPE	1.4			A1
Horner	Kevin John	KJH	Staff	9/10/2006	Packard Interim: travel time to Warren, OH.	3.6			A1
Miller	Nicholas S.	NSM	Manager	9/10/2006	Packard - Travel time to Warren, OH.	3.0			A1
Simpson	Jamie	JS	Senior Manager	9/10/2006	Time responding to international emails.	0.4			A1
Arnold	Nathan R.	NRA	Staff	9/11/2006	Travel time to Kokomo, IN.	3.5			A1
Asher	Kevin F.	KFA	Partner	9/11/2006	Audit status meeting	1.4			A1

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Asher	Kevin F.	KFA	Partner	9/11/2006	Review of the Audit Committee materials	1.6			A1
Asher	Kevin F.	KFA	Partner	9/11/2006	E&S planning strategy meeting	2.4			A1
Barber	Keither A.	KAB	Senior	9/11/2006	SAP/JE - Extraction of SAP data files for quarter review.	1.1			A1
Barber	Keither A.	KAB	Senior	9/11/2006	SAP/JE - Setup and schedule SAP jobs to create data files for quarter processing.	1.3			A1
Barber	Keither A.	KAB	Senior	9/11/2006	SAP/AR - Updated output for DPSS results.	2.1			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Met with D. Langford and K. Wallace to discuss interim procedures and inventory/fixed asset reconciliations.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Met with F. Wan to discuss interim PwC findings.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Reviewed client assistance packages provided by R. Nedadur.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Reviewed binders for management testing of revenue and inventory cycle.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Discussed testing binders with F. Wan.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Discussed interim audit procedures with A. Krabill.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Provided synch file and discussed interim testing with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Preparation of materials for divisional team-directed planning event.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Led TDPE for E&S division. Topics included fraud discussion, scope of procedures, review c preliminary findings, and work program.	3.7			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Travel time roundtrip to Saginaw, MI.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - created independent testing template for revenue	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - reperformed management's test of controls for expenditure	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - reperformed management's test of controls for revenue.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - created detailed PBC listing for the rev independent testing of controls	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Met with D. Gustin regarding testing for Financial Statement Close cycle	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Met with L. Irrer regarding testing for the Financial Statement Close process	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Met with P. O'bee to discuss testing for Financial Statement Close cycle	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Reviewed Delphi's accounting policy for fixed assets	0.5			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Performed independent test of controls for fixed asset cycle	7.2			A1
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Discussion with M. Boehm regarding testing procedures.	1.3			A1
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Reviewing IA testing over inventory cycle.	2.1			A1
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Reviewing AWS testing file.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2006	E&C - participation in E&S TDPE with K. Asher, S. Sheckell, J. Henning, A. Krabill, M. Boehm.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2006	Call with E&Y audit team to discuss SAS 65 procedures results of PwC work, and implications to audit.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Review ACS audit status with M. Hatzfeld.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Status meeting with D. Bayles, T. Timko, B. Thelen, et. al.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Attend E&S division TDPE	3.4			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	ACS - preparation for meeting with D. Fiddler.	0.7			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: sent out inquiry to N. Leach to request documentation for selected wire payments made to vendors to test prepaid expenses	0.2			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: received sync file back from D. Ford and cleared conflicts in the AWS engagement	0.3			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: sent out inquiry to G. Naylor for follow up questions to requests made for A/R testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: review management's narrative for the financial reporting cycle	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: began to clear review notes from M. Pritchard for the financial statement close cycle	0.9			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: met with M. Pritchard and N. Miller to discuss review notes for revenue cycle controls testing	1.1			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: updated revenue controls testing document	1.2			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: began review of management's testing of controls for the financial statement close cycle	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Review of high level summary of IC roll-forward procedures provided by A. Kulikowski.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Response to A. Kulikowski with initial comments regarding high level summary of IC roll-forward procedures.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	E&S - Preparation for the E&S TDPE.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Attend E&S TDPE. All partners, M. Boehm, E. Marold, M. Hatzfeld and myself in attendance.	3.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Review of final scoping information with A. Ranney.	0.6			A1
Marold	Erick W.	EWM	Senior	9/11/2006	E&S Team directed planning meeting attended by Core E&S team. Agenda included the budget, combined risk assessment, substantive audit procedures, and preliminary control deficiencies.	3.9			A1
Marold	Erick W.	EWM	Senior	9/11/2006	Travel time from Troy, MI to Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Wrap up draft of the Corporate budget by process to share with the corporate team.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Packard - Review of the interim FSC workpapers in the divisional audit files.	2.7			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Packard - Review of the interim Revenue/AR workpapers in the Packard audit files.	2.8			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Packard - Review of interim tooling workpapers in the Packard audit files.	3.8			A1
Pacella	Shannon M.	SMP	Manager	9/11/2006	Sign-off in AWS on Planning prior to file archival	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	9/11/2006	Discussions with M. Hatzfeld and R. Vang regarding ACS	0.4			A1
Pagac	Matthew M.	MMP	Manager	9/11/2006	Review email related to scoping. word document and response to M. Hatzfeld	0.3			A1
Peterson	Christopher A.	CAP	Manager	9/11/2006	Review SAP ITGC work provided by IAS.	7.7			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - a/r interim review	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - review managements testing of investments	1.8			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - accruals interim testing	2.4			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Dayton - Interim-requesting AR Confirm Alternative Testing Support from Dayton.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Dayton - Interim-creating PBC list for interim Dayton visit	1.2			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Planning - Consolidated-discussing additional steps to complete on scope analysis with team.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Planning - Consolidated-creating a Cash audit program/report for international teams.	1.3			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Quarterly Review-going over open items to complete for archive process with K. Rasmussen.	1.9			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Quarterly Review-archiving Q1 & Q2 files.	2.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	AHG - Walkthrough of Scrap inventory controls	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	Updating paper profiles in AWS	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	Generating detailed entity level IS and BS for each division.	1.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	Reformatting and preparing account details for scope analysis	5.0			A1
Rothmund	Mario Valentin	MVR	Staff	9/11/2006	Preparation of draft of the AHG Budget	1.2			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Review engagement economics	1.6			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Status update meeting with T. Timko and B. Thelen	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Preparation for status update with T. Timko and B. Thelen	1.9			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Attend E&S team planning meeting	3.6			A1
Simpson	Jamie	JS	Senior Manager	9/11/2006	Review of Dayton PBC list for interim.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/11/2006	Conf. call with E&Y Mexico to discuss AWS file.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	9/11/2006	Review auditor independence confirmations from non-U.S. entities	0.2			A1
Tau	King-Sze	KST	Senior	9/11/2006	Discussion with D. Gustin regarding the AR aging file that we need.	0.1			A1
Tau	King-Sze	KST	Senior	9/11/2006	Discussion with A. Ranney to gain an understanding of what AR aging file TSRS needs for AR confirmation procedure.	0.2			A1
Tau	King-Sze	KST	Senior	9/11/2006	Discussion with K. Barber to gain an understanding of what AR aging file TSRS needs for AR confirmation procedure.	0.2			A1
Tau	King-Sze	KST	Senior	9/11/2006	Answering S. Craig and D. Chamarro's TOC questions.	1.1			A1
Tau	King-Sze	KST	Senior	9/11/2006	Reperforming management TOC on inventory cycle.	2.9			A1
Tau	King-Sze	KST	Senior	9/11/2006	Reperformance management TOC on FSCP cycle.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/12/2006	Correspondence with J. Hasse regarding S. Sheckell's schedule.	0.1			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Documenting a sample of testing reperformed for control B2.3.1.1.	1.1			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Review of inventory reconciliations	1.2			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Creating a lead sheet within excel that tied all inventory reconciliation balances to the G/L.	2.1			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Tying information within inventory reconciliations to support.	2.2			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Revised budget-to-actual analysis and provided to H. Aquino.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Discussed interim status with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Provided information to R. Nedadur regarding EITF 06-01.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Review of DPSS walkthrough narrative documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	E&S Interim - Follow-up with E. Marold regarding status of interim audit procedures.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/12/2006	E&S Interim - Revised budget-to-actual analysis and provided to H. Aquino.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	E&S Interim - Review of PwC walkthrough narratives for E&S division.	2.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	Entity Level - Reviewed entity level framework provide by J. Volek.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	Planning - Consolidated - Discussed inherent risks and significant accounts with A. Krabill and modified AWS file accordingly.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	Planning - Consolidated - Review of Corporate Staffing budget, timing, etc.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Spoke with R. Marold in regards to getting support for warranty reserve	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Conference call with M. Hatzfeld	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Travel time to Saginaw, MI.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Met with D. Gustin to discuss the detailed PBC listing for revenue items	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Reviewed PBC list and compared what E&Y requested and what E&Y received for revenues and expenditures.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Created template for the independent testing of the expenditure cycle	2.2			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Created detailed PBC list for Expenditure cycle, went through testing to determine what needs to be requested.	3.8			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Met with D. Houston regarding testing for Financial Statement Close cycle	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Met with S. W.(Purchasing Dept.) to discuss Purchase Requisition Policy and Procedures	0.5			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Reperformed test of controls for Financial Statement Close process	3.2			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Performed independent test of controls for fixed asset cycle	4.2			A1
DeMers	Laurie A.	LAD	Senior Manager	9/12/2006	Conference call to obtain and discuss potential templates and versions to be used to prepare a budget for quarterly and annual tax and 404 work.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/12/2006	Meet with J. Hegelmann to discuss and revise proposed budget for tax quarterly and annual tax and 404 work.	1.3			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Obtain accrual recs	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Preparation of inventory lead schedule	0.5			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - meet with Chris to go over inventory questions regarding PBC requests	0.7			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Discuss fixed asset procedures (answer questions) with K. Rasmussen.	1.3			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Work on inventory RM price test	1.7			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Test accrued liab. for interim procedures	2.8			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Onboarding of staff to engagement	1.1			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Discussion with client regarding needed items.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Documenting testing performed over inventory cycle.	2.3			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Review of management testing of inventory cycle	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Meeting with J. Henning, S. Sheckell, J. Simpson, S. Pacella and D. fiddler to debrief Delphi on E&Y procedures performed to date at Dayton and ACS.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Review of Delphi SOX team documentation related to it review of ACS' self-testing through 3/31/06, in preparation for 9/12/06 D. Fiddler meeting.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Call with E&Y audit team (K. Tau and staff) to discuss E&Y's SAS 65 procedures to date, observations and issues.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/12/2006	Discussion with L. Demers re: draft of budget, expected results and changes needed	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	9/12/2006	Work on developing budget for tax provision work associated with the audit	5.1			A1
Henning	Jeffrey M.	JMH	Partner	9/12/2006	Discuss 3rd quarter and interim staffing	0.9			A1
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: made request to A. Ranney for Hyperion income statements for Delphi Packard for April and June	0.3			A1
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: discussed A/R credit balances with M. Pritchard.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: updated sign-offs in AWS for the financial statement close cycle	0.7			A1
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: finished review of management's testin of controls for the financial statement close cycle	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Gathering of data for and correspondence with Forensic team assigned to the audit.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Correspondence with Belgium and China regarding use of the AWS file.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Review of planned cash audit program for locations wit significant cash balances not in scope.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Edits to the last version of the international AWS file an drafting of the global team communication regarding the changes.	2.3			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Meeting with K. Bellis to review I/C accounts payable, allied in-transit inventory, and capital setups.	2.1			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Met with R. Hofman to obtain detail regarding th 2006 product shipments effected by the XM royalty agreement.	2.1			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Obtained information from the SAP sales system to quantify year to date shipments of products included in the XM royalty agreement and agreed to client prepared schedules.	3.1			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Reviewed and summarized the Delphi Corp and XM Corp royalty agreement.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Meeting with C. Zerull to work out audit needs in the new divisional headquarters.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Call with D. Ford for a status update on his procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Review of the Expenditures testing in the division audit files.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Review of the Packard interim trial balance to ensure all significant accounts were being addressed.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Review of the PwC payroll testing workpapers.	4.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/12/2006	T&I - Time spent preparing the agenda and pulling together supporting documents for the T&I team planning event.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/12/2006	Meeting with D. Fidler and Core Team to discuss ACS status with IT and the financial audit procedures.	1.5			A1
Peterson	Christopher A.	CAP	Manager	9/12/2006	Review emails from B. Garvey and provide responses regarding review of mgt.'s testing.	0.8			A1
Pikos	Matthew C.	MCP	Staff	9/12/2006	Packard - travel time to the Packard Division headquarters in Warren, OH	3.0			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - review cash receipts	0.1			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - accruals interim work	1.2			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - review managements narratives	2.2			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Dayton - Interim-discussing Dayton PBC list and budget with team, and making appropriate changes.	0.5			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Planning - Consolidated-discussing int'l cash procedures program with team and making appropriate changes.	0.8			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Planning - Consolidated-going over status of open planning items (scope analysis, cash coverage, etc.) with K. Rasmussen.	2.4			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Quarterly Review-discussing Q1 archiving process with team.	0.3			A1
Rasmussen	Kyle M.	KMR	Intern	9/12/2006	T&I - Reviewing walkthroughs in preparation for 404 and interim testing	4.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/12/2006	T&I - Working on 404 review of managements controls for fixed assets	4.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/12/2006	Preparation of draft of the E&C Budget	1.2			A1
Sheckell	Steven F.	SFS	Partner	9/12/2006	Meeting with D. Fidler to discuss Delphi SSC	1.9			A1
Sheckell	Steven F.	SFS	Partner	9/12/2006	Corporate review with J. Simpson and A. Krabill	2.6			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with M. Boehm regarding Corporate interim timing/planning.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with S. Sheckell regarding initial legal letter request.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with A. Ranney regarding Dayton PBC list and budget analysis for Dayton.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Time spent responding to international emails.	2.0			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	T&I - Discussion with N. Miller regarding T&I planning event.	0.3			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with M. Hatzfeld and S. Pacella to discuss meeting with D. Fidler.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Audit status meeting with D. Fidler to discuss ACS, Dayton and other bankruptcy topics.	2.3			A1
Smith	Stacy L.	SLS	Manager	9/12/2006	Discussion with L. Demers on shared tax information	0.4			A1
Smith	Stacy L.	SLS	Manager	9/12/2006	Preparation of shared tax budget information for L. Demers	0.6			A1
Tau	King-Sze	KST	Senior	9/12/2006	Answering TOC questions from S. Craig and D. Chamarro.	0.6			A1
Tau	King-Sze	KST	Senior	9/12/2006	Conference call with M. Hatzfeld and the Saginaw E&Y team regarding staffing schedules.	0.6			A1
Tau	King-Sze	KST	Senior	9/12/2006	Conference call with M. Hatzfeld and the Saginaw E&Y team regarding control issues and to clarify population used for test of controls and interim testing.	0.9			A1
Tau	King-Sze	KST	Senior	9/12/2006	Reperforming management TOC on inventory cycle.	3.1			A1
Tau	King-Sze	KST	Senior	9/12/2006	Reperformance management TOC on FSCP process.	4.9			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Performed Review of Management testing of Controls for DPSS Division for Revenue Cycle.	7.1			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Meet with R. Nedar to discuss independent sample testing.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Meet with F. Wan and Diane to discuss revenue procedures.	0.2			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Discussions with Senior to understand procedures for divisional audit.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with J. Simpson and C. Waligorski regarding example AC book.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with S. Siwik regarding Revised Delphi Audit Committee presentation/org. chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with J. Simpson regarding revisions to AC presentation.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Revisions to AC presentation per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with M. Hatzfeld regarding Saginaw Guest Network Access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with J. Janokowski and S. Sheckell regarding CFO Report Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with K. Barwin and M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with K. Rasmussen regarding T&I TDPE conference room.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Location and reservation of T&I TDPE conference room per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Assistance with T&I TDPE documents for 9/14 event.	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - Inquiring and obtaining inventory listing for Setech for the month of June.	1.1			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - Clearing review notes for inventory process B2.1.1.1 regarding approved costing rates through discussion with client and PWC.	1.9			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - For control B2.2.2.1, obtaining an understanding of the nature of the unreconciled inventory item for account #S240080800, which is a Workstream account.	2.4			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - Reviewing adjusted physical inventory counts for Milwaukee and Los Indios.	2.6			A1
Barber	Keith A.	KAB	Senior	9/13/2006	SAP/AC - Review of Codes for SAP User ID related to Application Control Testing.	0.9			A1

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Barber	Keither A.	KAB	Senior	9/13/2006	SAP/AR - Updated output for E&S results.	1.2			A1
Barber	Keither A.	KAB	Senior	9/13/2006	SAP/JE - Discussion with SAP Basis team related to the FTP Issues out of PN1.	2.2			A1
Barber	Keither A.	KAB	Senior	9/13/2006	SAP/JE - Extraction of SAP data files for quarter review.	2.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Correspondence to R. Nedadur regarding client assistance requests.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Discussed application control strategy for divisions with C. Threet and J. Harbaugh.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Reviewed PwC binders for revenue processes	0.6			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Met with J. Harbaugh and C. Threet to walk through interim work program and findings to date.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Review of PwC walkthrough narratives for DPSS division.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Review of information related to XM Subsidy Receivable	0.8			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	E&S Interim - Preparation of correspondence to V. Avil regarding E&S Mexican facility inventory observations.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	E&S Interim - Followed-up with M. Hake regarding the receipt of Milwaukee inventory workpaper documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	Entity Level - Preparation of entity level control testing work program.	2.8			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	Planning - Consolidated - Meeting with A. Krabill, J. Simpson, N. Miller, and A. Ranney to discuss timing of interim Corporate procedures.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Reviewed general client assistance list to update B. Prueter on status.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - went over open items with PwC for Mgmt's TOC	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Meeting with B. Prueter and D. Gustin to discuss control issue.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Meet with L. Irrer to discuss the items required to complete the independent testing of controls	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Call with L. Bourassa's assistant in regards to what information is needed to generate a population for Rev TOC	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - wrapped up client assistance for expenditures	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - wrapped up mgmt TOC for expenditure	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Created supporting documentation for the reperformance of mgmts TOC	2.9			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Review open item with PwC for management's testing of control	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Reviewed general client assistance listing to update B. Prueter on status.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Discussion with B. Prueter and D. Gustin to discuss a control issue	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Meet with L. Irrer to discuss the items required to complete independent testing for expenditures.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Call with L. Bourassa's assistant in regards to what information is needed to generate a population for a revenue test of control.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Wrapped up client assistance list for expenditures.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Wrapped up management testing of controls for expenditure.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Created supporting documentation for the reperformance of management's testing for the revenue cycle.	2.9			A1
Craig	Tashawna N.	TNC	Staff	9/13/2006	Saginaw - Met with P. O'bee regarding test of controls for Financial Statement Close cycle	0.2			A1
Craig	Tashawna N.	TNC	Staff	9/13/2006	Saginaw - Met with M. O'Hare regarding populations for fixed asset cycle	0.5			A1
Craig	Tashawna N.	TNC	Staff	9/13/2006	Saginaw - Performed independent test of controls for the fixed asset cycle	7.3			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Explain procedures to intern	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Work on accrued liability fluctuations	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Review process narratives obtained from client	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Review warranty reserve walkthrough	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - review accruals to be tested and work on obtaining accrual requests from the PBC listing	0.9			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Met with Carol from PwC to discuss binders and following processes: warranty, tooling, and fixed assets	1.0			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Review walkthrough for tooling as well as procedures to be performed	1.3			A1
Harbaugh	James M.	JMH	Staff	9/13/2006	DPSS - Reviewing management testing of FSCP.	3.4			A1
Harbaugh	James M.	JMH	Staff	9/13/2006	DPSS - Reviewing management testing of inventory cycle.	5.8			A1
Henning	Jeffrey M.	JMH	Partner	9/13/2006	Review staffing matters	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/13/2006	T&I - review thermal TDPE materials	1.1			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: sent M. Pritchard sync file of AWS engagement	0.2			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: spoke with G. Naylor to discuss status of requests relating to A/R testing open items	0.2			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: Received Hyperion income statement reports for Packard to tie out financial results analyses in the financial statement close cycle	0.3			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: made copies of management's testing documentation for the revenue cycle	0.3			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: discussed with N. Miller, timing for next week and tasks to be completed by the end of the week	0.4			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: printed off deposit agreements received via e-mail from N. Leach to vouch prepaid deposits.	0.4			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: reviewed deposit packages received from D. Brewer to vouch prepaid deposits	0.4			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: updated sign-offs in AWS for the revenue cycle test of controls	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: spoke with D. Niska and M. Del Rio to request documentation for testing of pass by shipments for revenue cycle testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: spoke with N. Leach to discuss selections to vouch payments for prepaid vendor deposits for prepaids interim testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: updated open items list for requests that have been made and tasks that still need to be completed	0.6			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: discussion with D. Brewer to discuss wire payments made on behalf of Packard by the wire room at HQ	0.7			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: review management's narrative for the revenue cycle in conjunction with our review of management's testing of controls	0.7			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: began to clear review notes from M. Pritchard for the revenue cycle controls testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: began review of management's testing of controls of the revenue cycle and documented our conclusions on management's testing	3.3			A1
Huffman	Derek T.	DTH	Senior	9/13/2006	Performance of SAP logical access testing procedures	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Meeting with J. Simpson, N. Miller, A. Ranney and M. Boehm to discuss planning for Corporate interim work.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Review and edits to the international cash audit program.	1.1			A1
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Obtained wire transfer requests for certain vendor deposits.	1.2			A1
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Documented testing of vendor deposits including agreeing supporting documentation to client prepared schedules.	3.1			A1
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Obtained all 2006 vendor deposit agreements and selected a sample for review.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/13/2006	Conference call with corporate team to discuss the status/timing of corporate interim procedures.	1.0			A1
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard - Travel time from Warren, OH.	3.0			A1
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard - Review of the PwC expenditures testing.	3.6			A1
Pikos	Matthew C.	MCP	Staff	9/13/2006	Packard - Selecting samples and performing our independent testing for the inventory cycle at the Packard Division.	2.3			A1
Pikos	Matthew C.	MCP	Staff	9/13/2006	Packard - Review of managements test relating to the inventory cycle at the Packard division	6.2			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - discuss tooling testing with manager	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - review of accruals	0.6			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - review accounts receivable test of controls.	1.8			A1
Ranney	Amber C.	ACR	Senior	9/13/2006	Dayton Interim-reviewing TSRS CAAT AR files.	2.2			A1
Ranney	Amber C.	ACR	Senior	9/13/2006	Quarterly Review-discussing and executing Q1 archiving process with team.	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/13/2006	T&I - Reformatting T&I detailed Income statement and balance sheet for planning meeting	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	9/13/2006	T&I - Working on review of managements controls for fixed assets	4.0			A1
Rodriguez	Michael J.	MJR	Staff	9/13/2006	Packard - Completed preparation of inventory observation work-papers for 7/29/06 observation of Delphi Packard facility in Clinton, Mississippi.	2.0			A1
Sheckell	Steven F.	SFS	Partner	9/13/2006	Review staffing plans	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/13/2006	Work on Audit Committee presentation materials	1.9			A1
Sheckell	Steven F.	SFS	Partner	9/13/2006	Status update meeting with T. Timko.	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with S. Sheckell and K. Asher on Audit Committee book.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Review of corporate timing/budget.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/13/2006	Conf. call with corporate team to discuss timing/staffing/budget.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with Corporate team on TDPE's.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Meeting with M. Loeb regarding initial legal letter.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with A. Krabill on international instructions	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with A. Ranney regarding Q1/Q2 archiving.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	T&I - Preparation for T&I team directed planning event	1.6			A1
Stille	Mark Jacob	MJS	Staff	9/13/2006	Hyperion testing and documentation.	0.8			A1
Stille	Mark Jacob	MJS	Staff	9/13/2006	Update and discussion of GM observation related to walkthrough.	1.1			A1
Stille	Mark Jacob	MJS	Staff	9/13/2006	Review of corporate and archive AWS files for sign-offs, any updates, etc.,	3.4			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with B. Prueter and M. Hatzfeld in regards to physical inventory.	0.1			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with D. Huston in regards to inventory test of control.	0.2			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with D. Gustin on the June AR aging we need for AR confirmation procedure.	0.3			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with B. Prueter and B. Krauseneck on the status of the client assistant list.	0.6			A1
Tau	King-Sze	KST	Senior	9/13/2006	Independent TOC on inventory cycle.	1.4			A1
Tau	King-Sze	KST	Senior	9/13/2006	Reperforming management TOC on inventory cycle.	5.9			A1
Threet	Crystal M.	CMT	Staff	9/13/2006	DPSS - Performed review of management testing of controls.	8.6			A1
Threet	Crystal M.	CMT	Staff	9/13/2006	DPSS - Meet with R. Nedar to discuss independent sampling selections and questions concerning management testing.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with S. Siwik regarding Revised Delphi Audit Committee presentation/org. chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with J. Simpson regarding revisions to AC presentation.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Research and locate Release BB1248 for AC deck per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Revisions to AC presentation per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with M. Biggs, South Africa regarding reporting deadlines.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with M. Hatzfeld regarding Delphi 2006 Timely/Statutory Audit Instructions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with J. Janakowski regarding CFO Report - Legal Review meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Assist K. Asher with Delphi Mailbox Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with M. Hatzfeld and M. Sakowski regarding Saginaw Guest Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Assist K. Gerber obtain security badge for T&I and Corporate.	0.3			A1
Arnold	Nathan R.	NRA	Staff	9/14/2006	E&S - Reviewing PwC's work for consigned goods inventory.	1.9			A1
Arnold	Nathan R.	NRA	Staff	9/14/2006	E&S - Preparing archive records for activity six in AWS.	3.1			A1
Asher	Kevin F.	KFA	Partner	9/14/2006	Review of the T&I division planning work and related audit scope	4.1			A1
Barber	Keith A.	KAB	Senior	9/14/2006	SAP/JE - Extraction of SAP data files for quarter review.	1.5			A1
Barber	Keith A.	KAB	Senior	9/14/2006	SAP/JE - Set up and schedule SAP jobs to create data files for quarter processing.	2.1			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	DPSS Interim - Followed-up with J. Harbaugh regarding audit status.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	DPSS Interim - Discussed DPSS XM Subsidy AR Testing methodology with A. Krabill	0.4			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	DPSS Interim - Preparation of DPSS AWS file and hardcopy workpapers for archiving	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/14/2006	E&S Interim - Status update discussion with E. Marold regarding E&S TOC procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	E&S Interim - Preparation of E&S AWS file for archiving.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	Entity Level - Meeting with J. Volek to discuss entity level control testing and management's intended strategy for testing.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	Entity Level - Review of entity level controls matrix with A. Krabill and firm guidance regarding testing.	1.2			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	Internal Audit Coordination - Meeting with J. Volek, B. Murray, and R. Reminiek to discuss quarterly review and interim audit test of control procedure timing and timing of management testing, and related meeting preparation.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - assisted S. Craig with audit procedure matrix for cash and AP	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - discussed follow-up questions with K. Tau.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Travel time to Saginaw, MI.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - Call with M. Hatzfeld to discuss upcoming procedures for interim	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - created workpapers for management's TOC	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - worked on the audit procedures matrix for cash and AP	1.7			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - worked in the audit procedure matrix for AR and Allow for DA	1.9			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - worked on the audit procedures matrix for inventory and inventory allowances	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/14/2006	Saginaw - Performed independent test of controls for the fixed asset cycle	3.2			A1
Craig	Tashawna N.	TNC	Staff	9/14/2006	Saginaw - Created PBC list for Interim and Year-End testing	4.8			A1
Gerber	Katherine A.	KAG		9/14/2006	Obtain security badge for T&I and Corporate HQ's	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/14/2006	T&I - Discussion of AR procedures at the division	0.6			A1

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Gerber	Katherine A.	KAG	Senior	9/14/2006	T&I - T&I Team Planning Event	3.9			A1
Gerber	Katherine A.	KAG	Senior	9/14/2006	T&I - Archive Q1/Q2 engagement/workpapers	1.1			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Communicating with client regarding requested information.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Resolving staff questions.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Reviewing management testing of FSCP.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Documenting review of management testing of inventory cycle.	4.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	Meeting with D. Fidler to discuss E&Y procedures performed to date at Dayton and ACS and co-develop expectations for remainder of audit.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	E&C - development of agenda for next week's E&Y/E&C interim audit meeting.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Attend T&I team directed planning meeting	2.9			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: signed-off and associated memo to worksteps in AWS for calculation of prepaid expenses test of controls	0.1			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: created workpaper log for Q1 and Q2 for N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: discussion with D. Brewer to discuss bank statements received via e-mail to vouch prepaid deposits	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: received user access control policy from M. Whiteman and reviewed the policy for DGL user access testing	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: updated prepaid expenses lead schedule after completion of worksteps	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: discussion with N. Leach to discuss documentation received to vouch prepaid deposits	0.3			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: wrote memo documenting steps performed for test of controls for the calculation of prepaid expenses	0.6			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: created income statement fluctuation analysis spreadsheet to send to C. High.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: tied out supporting documentation for testing of account 2685 for prepaid expenses	1.1			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: finished preliminary review of management's testing of revenue controls and completed listing of issues to discuss with PwC	2.4			A1
Horner	Kevin John	KJH	Staff	9/14/2006	T&I Interim: T&I team planning meeting	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Research on entity level controls work prior to meeting with J. Volek.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Meeting with J. Volek and M. Boehm to discuss the company's approach on entity level controls and our testing.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Further changes to the base division audit program from the latest TDPE meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Workpaper archiving.	1.1			A1
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Compared 2005 pre-petition contract cancellation claims to 2006's balance and investigated fluctuations.	1.4			A1
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Met with R. Hofman to discuss contract cancellation claims.	2.1			A1
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Walked through one contract cancellation claim to support our understanding of the process.	2.8			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	Planning meeting with Corporate personnel (Roland R., B. Murray, and J. Volek) to discuss the timing of interim corporate procedures.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	Discussions with M. Hatzfeld regarding the preparations made for Saginaw inventory observations.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	T&I - Preparation and review of the supporting documents for the T&I team planning event.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	T&I - Meeting time for the T&I team planning event.	4.0			A1
Pacella	Shannon M.	SMP	Manager	9/14/2006	Call with audit Sr. Manager to discuss ACS applications and upcoming TDPE.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Staff	9/14/2006	Packard - Performing our independent testing relating to the inventory cycle at the Packard Division.	0.9			A1
Pikos	Matthew C.	MCP	Staff	9/14/2006	Packard - travel time from Warren, OH.	3.0			A1
Pikos	Matthew C.	MCP	Staff	9/14/2006	Packard - Review of managements test related to the inventory cycle at the Packard Division.	7.1			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Dayton - Interim-preparing for and attending Dayton planning meeting with audit team.	1.0			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Planning Consolidated-updating cash program for changes	0.4			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Planning - Consolidated-meeting with audit team and corporate accounting managers to plan for interim timing	1.1			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Quarterly Review-preparing files for Archive.	3.7			A1
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	T&I - Providing Q papers to N. Miller at HQ	0.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	T&I - Preparing Interiors report for N. Miller	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	Preparation and attendance of Thermal planning session	4.5			A1
Sheckell	Steven F.	SFS	Partner	9/14/2006	Review planning for Dayton SSC	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/14/2006	Attend T&I team directed planning meeting	2.6			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Review of Audit Committee planning book.	2.1			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Meeting with J. Schmidt and R. Reiminick to discuss natural gas contracts.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Review of pension audit program to send to S. Kihn.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Time spent responding to international emails.	1.3			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Discussion with team on Corporate combined risk assessments and audit program.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	T&I - Participation in T&I TDPE.	4.1			A1
Stille	Mark Jacob	MJS	Staff	9/14/2006	Hyperion testing and documentation.	1.9			A1
Stille	Mark Jacob	MJS	Staff	9/14/2006	DGL testing and documentation.	3.6			A1
Tau	King-Sze	KST	Senior	9/14/2006	Discussion with D. Hutson in regards to inventory test of control (both reperforming management testing or independent testing).	0.1			A1
Tau	King-Sze	KST	Senior	9/14/2006	Discussion with M. Hatzfeld on topics that will be discussed in the team planning event.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	9/14/2006	Reviewing reperformance of management TOC of FSCP process that S. Craig worked on - JE support testing.	0.9			A1
Tau	King-Sze	KST	Senior	9/14/2006	Drafting ASM addendum by reviewing ASM and Q1 and Q2 SRM.	2.4			A1
Tau	King-Sze	KST	Senior	9/14/2006	Reperforming management TOC on Inventory cycle.	4.9			A1
Threet	Crystal M.	CMT	Staff	9/14/2006	Performed review of management testing of controls for the Revenue Cycle for DPSS Division.	7.4			A1
Threet	Crystal M.	CMT	Staff	9/14/2006	DPSS - Performed independent testing of revenue cycle transactions.	1.0			A1
Threet	Crystal M.	CMT	Staff	9/14/2006	DPSS - Meet with R. Nedar to discuss sample selections for independent testing.	0.6			A1
Tosto	Cathy I.	CIT	Partner	9/14/2006	Review tax provision/404 budget	0.4			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Organizing and moving workpapers to a different room.	0.7			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Making adjustments to workpapers that are going to be archived for Delphi E&S division.	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Performing testing to understand changes made to the master file for inventory (2.5.3.1)	2.4			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Travel time from Kokomo, IN.	3.5			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Met with J. Steele and R. Nedadur to discuss interim testing, XM subsidy receivable, and PwC findings.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Reviewed XM subsidy accounting documentation and testing strategy with C. Threet.	0.9			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Review of DPSS interim inventory workpapers and status update meetings with J. Harbaugh and C. Threet.	2.2			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Preparation of DPSS AWS file and hardcopy workpapers for archiving.	0.9			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Discussion with A. Krabill regarding DPSS AWS file and hardcopy workpapers for archiving.	0.4			A1

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Boehm	Michael J.	MJB	Manager	9/15/2006	E&S Interim - Preparation of E&S AWS file for archiving.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - Worked on PBC matrix for warranty reserve.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - Discussed with S. Roguszewski the requirements for a independent test for the revenue cycle	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - discussed some PBC matrix questions with K. Tau	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Travel time from Saginaw, MI.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC matrix for commitments	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC matrix for investments	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC listing for accrued and other liabilities	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC matrix for liabilities subject to compromise	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - merged PBC matrix together	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on independent testing for revenue cycle	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on updating planning file for aws	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC matrix for warranty reserve	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Discussion with S. Rogoszewski regarding the requirements for a independent test for the revenue cycle	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Discussed PBC matrix questions with K. Tau.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Travel time to Saginaw.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC Matrix for Intercompany	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC Matrix for Investments	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC matrix for commitments	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC Matrix for Liabilities subject to compromise	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC listing for accrued and other liabilities	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on independent testing for revenue cycle	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Merged PBC matrixes together	0.9			A1

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Chamorro	Destiny D.	DDC	Staff	9/15/2006	Worked on updating planning files for AWS.	1.4			A1
Craig	Tashawna N.	TNC	Staff	9/15/2006	Saginaw - Created PBC list for Interim and Year-End testing	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/15/2006	Saginaw - Created 2006 Q1 and Q2 Workpaper Log for Archives	2.6			A1
Craig	Tashawna N.	TNC	Staff	9/15/2006	Saginaw - Independent control testing for fixed asset cycle	3.2			A1
Harbaugh	James M.	JMH	Staff	9/15/2006	DPSS - Resolving staff questions	1.2			A1
Harbaugh	James M.	JMH	Staff	9/15/2006	DPSS - Reviewing management testing of internal controls.	3.6			A1
Harbaugh	James M.	JMH	Staff	9/15/2006	DPSS - Documenting testing of inventory controls	3.7			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: talked with N. Miller regarding open items and planning for next week	0.4			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: made travel arrangements for week of 9/18/06 to work on Delphi Packard	0.6			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: began review of open items for employee cost cycle and began controls testing for open controls	0.9			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: went to N. River Road Complex to pick up supporting documentation requested from G. Naylor.	1.2			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: travel time from Warren, OH.	3.4			A1
Kearns	Matthew R.	MRK	Senior	9/15/2006	E&C - Reviewing and responding to internal emails regarding E&C preliminary interim meeting	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Correspondence with E&Y Germany regarding TSRS scope.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Workpaper archiving.	1.5			A1
Marold	Erick W.	EWM	Senior	9/15/2006	E&S - Cleared A/R review notes from Mike Boehm.	1.9			A1
Marold	Erick W.	EWM	Senior	9/15/2006	E&S - Detail reviewed the Kokomo, IN physical inventory observation. Additional procedures to be performed noted.	2.1			A1
Marold	Erick W.	EWM	Senior	9/15/2006	E&S - Travel time from Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	9/15/2006	Work on corporate audit program.	1.6			A1

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Miller	Nicholas S.	NSM	Manager	9/15/2006	Packard - Discussions with M. Hatzfeld about the Packard billing reserve process.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/15/2006	Final preparation of Packard files for archiving.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/15/2006	T&I - Preparation of T&I quarterly file for archiving.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/15/2006	Conference Call with IT SOX PMO and GM to discuss upcoming testing procedures.	0.7			A1
Peterson	Christopher A.	CAP	Manager	9/15/2006	Discuss SAP review findings with D. Huffman to ensure consistency with Independent testing.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Corporate - Interim-discussing with team an AR analysis schedule for the company in total.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Corporate - Interim-creating an AR analysis schedule for the company in total.	3.2			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Planning - Consolidated-discussing our Pension/OPEB audit program with team.	0.2			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Planning - Consolidated-updating international cash program for revisions.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Quarterly Review-archiving Q1 & Q2 workpapers and files	3.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/15/2006	T&I - Review of Fixed assets cycle	3.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/15/2006	T&I - Review of managements control testing for fixed assets	3.6			A1
Sheckell	Steven F.	SFS	Partner	9/15/2006	Review Audi Committee slides	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/15/2006	Discussion with A. Ranney regarding summary of AR reserves and pension program.	0.5			A1
Stille	Mark Jacob	MJS	Staff	9/15/2006	Work on GM client assistance listing for testing to include additional applications.	1.1			A1
Stille	Mark Jacob	MJS	Staff	9/15/2006	Hyperion testing and documentation.	1.7			A1
Stille	Mark Jacob	MJS	Staff	9/15/2006	DGL testing and documentation.	3.3			A1
Tau	King-Sze	KST	Senior	9/15/2006	Discussion with M. Hatzfeld regarding staffing schedule team planning event.	0.1			A1
Tau	King-Sze	KST	Senior	9/15/2006	Answering questions that D. Chamarro and S. Craig had regarding interim PBC and year end PBC list.	0.6			A1
Tau	King-Sze	KST	Senior	9/15/2006	Reperforming management TOC on Inventory cycle.	2.1			A1
Tau	King-Sze	KST	Senior	9/15/2006	Drafting ASM.	3.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Meet with V. Palmer for Customer Master list questions and independent testing selection.	2.2			A1
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Performed Review of Management testing for th Expenditure Cycle for DPSS Division.	4.6			A1
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Meet with Barb B. for independent sample selection for changes to the price master file.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Performed independent testing of Revenue Cycle controls.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/17/2006	Work on format of tax slides per A. Krabill for presentation template format.	0.6			A1
Arnold	Nathan R.	NRA	Staff	9/17/2006	E&S - Travel time to Kokomo, IN.	3.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/17/2006	Travel time to Dayton, OH for Delphi Dayton audit	2.1			A1
Henning	Jeffrey M.	JMH	Partner	9/17/2006	Review E&C and AHG audit strategy	0.6			A1
Marold	Erick W.	EWM	Senior	9/17/2006	E&S - Travel time to Kokomo, IN.	4.1			A1
Pacella	Shannon M.	SMP	Manager	9/17/2006	Review IAS mapping of key controls to HP Toronto SAS 70 to prepare for Monday meeting.	0.9			A1
Ranney	Amber C.	ACR	Senior	9/17/2006	Travel time to Dayton AR Service Center for interim audit.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with B. Hamblin and V. Singleton regarding Delphi Activity Codes - A -2006 Advisory.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of email to team regarding Delphi Activity Codes - A -2006 Advisory Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with J. Simpson regarding recon to ARMs schedule.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with Spain on Question regarding Open client and engagement process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Log in international appendices received.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with G. Curry regarding Delphi Printer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Sakowski regarding updated MAC address for E.R. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Coordination of badge for K. Barwin.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with A. Krabill, Facilities and M. Sakowski regarding Phone Repair for A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with J. Simpson regarding TDPE - Corporate - CONF ROOM.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Hatzfeld regarding Packard & E&C TDPE proposed timings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with Y. Bain regarding Troy Board Room Request.	0.2			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S - Review testing of manual reconciliation of open PO's.	0.7			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Testing classification of goods as inventory or expense (control 2.1.1.4).	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Review testing of manual two way match over shipments	1.2			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Review testing of systematic two way match of shipments	1.2			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Review testing of systematic 2 way match over receipts.	1.3			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Time spent attempting to reconcile test counts for Los Indios inventory to the tag listing.	2.7			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	Orientation to Delphi E & C	1.6			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	E&C - Overview of SAS 65 testing at Delphi	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	E&C - Review PwC testing of Fixed Asset Controls	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	E&C - Testing of Management controls on Fixed Assets	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/18/2006	Corporate Interim - Preparation of AR Reserve analysis for Corporate.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	Corporate Interim - Review of substantive audit worksteps for Corporate processes.	3.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Follow-up call with J. Harbaugh regarding divisional audit status	0.3			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Call with R. Nedadur and C. Talbert to coordinate observation of Cuneo warehouse cycle counts.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Preparation of correspondence to C. Kennedy regarding Delphi Medical Systems Colorado inventory observation.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Discussion with A. Krabill and S. Sheckell regarding Delphi Medical Systems Colorado inventory observation.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	E&S Interim - Call with E. Marold regarding Los Indio inventory observation.	0.5			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	E&S Interim - Meetings with A. Krabill and E. Marold to discuss E&S staffing & interim procedures to date.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	Discussed divisional control testing documentation approach with M. Kearns and M. Rothmund	0.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - T&I discussion with R. Hamilton regarding A/R samples	0.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - introductions to Delphi personnel	0.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - E&C review A/R confirmation samples	1.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - T&I review A/R confirmation documents	1.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - E&C-discussion with C. Davies about samples	1.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - Customer master file testing-discussion with B. Gessaman	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Created AWS sinc file	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Meet with T. Collier to discuss test of control work	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Documented reperformance of management's TOC work.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - modified AWS work paper references for TOC work and walkthroughs	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Meet with D. Gustin to discuss some items on the client assistance list for TOC:Revenue	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Followed-up with questions on the reperformance of management's TOC	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Created workpaper copies of the revenue cycl TOC.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Discussion with K. Tau on questions regarding PBC matrix	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Updated the worldwide balance sheet	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Discussed with M. Hatzfeld regarding the planning/schedule of the audit	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Updated the PBC matrix.	1.3			A1
Craig	Tashawna N.	TNC	Staff	9/18/2006	Saginaw - Modified June 2006 Worldwide Income Statement	1.0			A1
Craig	Tashawna N.	TNC	Staff	9/18/2006	Saginaw - Performed independent test of controls for fixed asset cycle	8.5			A1
Ford	David Hampton	DHF	Staff	9/18/2006	Dayton - AR reconciliation control testing.	2.3			A1
Ford	David Hampton	DHF	Staff	9/18/2006	Dayton - Audited AR reconciliations.	2.7			A1
Ford	David Hampton	DHF	Staff	9/18/2006	Travel time to Dayton, OH.	3.1			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - RM price test (select additional sample for testing)	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - meet with C. Tompkins to go over inventory questions	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - Go over Fixed asset questions with K. Rasmussen.	2.5			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - Work on tooling 404/interim testing	3.3			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Coordination of divisional work with manager	1.3			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Performing tests of controls over inventory cycle.	1.4			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Requesting and receiving necessary DPSS documentation to complete testing procedures.	1.4			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Reviewing AR testing performed by staff	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Performing tests of controls over FSCP.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/18/2006	Locate non-U.S. tax pack contact list and send to C. Tosto and A. Krabill.	0.4			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: spoke with S. Bratberg regarding supporting documentation for price master file testing	0.2			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: answered questions regarding prepaid expenses from M. Pritchard.	0.4			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: discussed explanation received regarding A/R credit balances with M. Pritchard.	0.4			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: received A/R reconciliations from D. Vogel via fax and printed off	0.8			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: updated documentation for testing of credit notes in the revenue cycle test of controls.	1.1			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: continued working on open items relating to the employee cost cycle controls testing	1.9			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: travel time to Warren, OH.	3.7			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C -internal discussion regarding E&Y testing strategy on controls and deficiencies	0.7			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Reviewing and updating E&C schedule	0.8			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Reviewing PwC binders related to manamgents testing of internal controls at E&C for SAS 65 procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Assisting new E&Y staff member on E&C with basic admin items (wkp, overview of E&C)	1.3			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Drafting interim responsibilities chart for E&C	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Call with E. Marold and M. Boehm to discuss current interim issues at E&S.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Response to AWS file questions from E&Y France.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Staffing discussions for E&S and DPSS interim work.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Preparation for tax meeting with the controllers staff and tax department.	1.1			A1
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Prepared a confirmation template for non-productive inventory and analyzed 6/30/06 balances	1.1			A1
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Cleared A/R review notes from M. Boehm.	2.9			A1
Martell	Michael A.	MAM	Executive Director	9/18/2006	Delphi workpaper review - walkthrough workpapers - Hyperion	1.6			A1
Martell	Michael A.	MAM	Executive Director	9/18/2006	Delphi IT workpaper review - walkthrough workpapers - SAP	2.1			A1
Martell	Michael A.	MAM	Executive Director	9/18/2006	Delphi workpaper review - walkthrough workpapers - Packard	3.2			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Work on Corporate budget.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Completion of agenda for Corporate TDPE.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Completion of form U126 "Use of the Work of Others."	2.3			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Review of the work programs currently in AWS, and comparing to the PSP's. Assigning of areas to complete between N. Miller and M. Boehm.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Completion of package to present at the Packard TDPE.	2.1			A1
Pacella	Shannon M.	SMP	Manager	9/18/2006	Meeting with team to discuss questions on testing procedures for DGL and Hyperion.	0.5			A1
Pacella	Shannon M.	SMP	Manager	9/18/2006	Meeting with Internal Audit, B. Garvey and M. Bentley to discuss HP SAS 70 Coverage.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/18/2006	Status meeting with Sr. Manager and Executive Director to discuss: testing status, international coordination, application controls testing	2.1			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - sales/ar review of toc	0.5			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - accruals testing	0.9			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - review of prepaids interim and toc	1.2			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - FSCP toc review	1.6			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-going over AR Reconciliation process with staff.	0.4			A1

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Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-reviewing the 7/31/06 trial balances for the DSC divisions.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-going over customer masterfile testing process with staff.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-walking the staff through our procedures to test AR Confirmations.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-making introductions with the client in preparation of the Interim audit	0.9			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-reviewing the trial balances for each division.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-reviewing Management's (PWC) test of control documentation.	1.5			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-updating the test of control & substantiv audit program in AWS.	2.1			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Planning - Consolidated-detail reviewing the ASM Supplement - risks that must be addressed.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/18/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	8.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/18/2006	AHG - Finished reviewing procedures relating to the SAS 65 procedures for the Employee Cost cycle	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	9/18/2006	AHG - Review of the Anderson plant Inventory Cycle SAS 65 procedures	5.5			A1
Rothmund	Mario Valentin	MVR	Staff	9/18/2006	E&C - Met with A. Renaud to update the open item request list	1.8			A1
Sheckell	Steven F.	SFS	Partner	9/18/2006	Status update discussion with J. Simpson and A. Krabill	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/18/2006	Review corporate audit plan	1.4			A1
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussion with H. Aquino regarding budget to actual analysis.	0.3			A1
Simpson	Jamie	JS	Senior Manager	9/18/2006	Preparation of template for estimate to complete vs. ARMS hours.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussions with Luxembourg team on several follow up matters regarding the instructions.	0.9			A1
Stille	Mark Jacob	MJS	Staff	9/18/2006	Moving DGL electronic evidence into AWS and sign-off.	0.9			A1
Stille	Mark Jacob	MJS	Staff	9/18/2006	DGL Administrator/Super User testing and documentation.	1.6			A1

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Stille	Mark Jacob	MJS	Staff	9/18/2006	Windows testing and review of documentation received.	2.4			A1
Stille	Mark Jacob	MJS	Staff	9/18/2006	Hyperion testing wrap-up and documentation.	3.5			A1
Tanner	Andrew J.	AJT	Senior Manager	9/18/2006	Meeting with M. Martell and S. Pacella to discuss all open IT audit items (e.g. application controls, SOD, CAATS) and next steps	2.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Discussion with S. Craig and D. Chamarro regarding what needed to be done on the consolidated B/S and I/S for the team planning event.	0.4			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Working on PM/TE calculation based on 3 different approach.	0.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Working on allocation of TE based on 3 different approach.	0.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Reperformed management testing of controls for Inventory cycle.	0.9			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Preparation of documents needed for the team planning event.	2.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Discussion with M. Hatzfeld regarding the preparation work and agenda (such as PM/TE, audit coverage, physical inventory observation, audit approach) that needs to be done for the team planning event on 9/21	3.9			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - Performed review of management testing of controls on the expenditure cycle.	7.4			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - cleared review notes for revenue cycle.	1.6			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - reviewed XM sub memo for procedures.	0.5			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - Met with B. Jabara to discuss price testing.	0.5			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - Met with V. Palmer for customer master list independent sample.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with T. Bishop regarding Mailing Schedule for Sept AC Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Work on Delphi AC Book revisions.	0.9			A1

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Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Simpson and D. Chamarro regarding Destiny - Scheduling.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Check attachment B-10 of Statutory instructions per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Preparation of email regarding Delphi 2006 Statutory Audit Instructions - Confirmation of Independence per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with E. Slazinski regarding Audit Committee Meeting - September 26, 2006.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding E&Y Status Update Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Simpson regarding FROR's.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Update FROR's in GIS.	0.8			A1
Arnold	Nathan R.	NRA	Staff	9/19/2006	E&S -Understanding the process to update the master fil (control 2.5.3.1-2)	2.2			A1
Arnold	Nathan R.	NRA	Staff	9/19/2006	E&S -Obtaining and testing cutoff information relating to the Kokomo API.	2.4			A1
Arnold	Nathan R.	NRA	Staff	9/19/2006	E&S -Test of controls relating to consigned goods and pay on consumption inventory (2.5.1.1)	3.4			A1
Asher	Kevin F.	KFA	Partner	9/19/2006	Review of initial legal letter	1.0			A1
Barwin	Kristen N.	KNB	Staff	9/19/2006	E&C - Reperform Expenditures Test of Controls	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/19/2006	E&C - Review PWC test of expenditures	3.6			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Discussed XM subsidy receivable with C. Threet.	0.1			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Documentation of Tax and Treasury process applicability at DPSS location.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Discussion of documentation for physical inventory observation with J. Harbaugh.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Detail review of FSCP test of control workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Review of inventory TOC workpapers.	2.2			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - General review of sales/AR process TOC workpapers.	2.8			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	E&S Interim - Conversation with E. Marold regarding AP/AR processes and Los Indios inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	E&S Interim - Call with A. Krabill to discuss Los Indios inventory observation.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	E&S Interim - Update call with A. Krabill and J. Henning to discuss staffing and Los Indios inventory	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - Packard-discussion with J. Bell regarding statu of requests	0.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - Customer masterfile testing-review of internal audit tests	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - E&C documentation of A/R samples	3.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - preparation of A/R confirmations for all divisions	4.2			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with R. Marcola in regards to a warrant accrual for TOC.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Attained supporting documentation from the client for TOC work relating to Expenditures	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with L. Irrer to answer follow up questions regarding PBC list	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with S. Wisnewski to discuss some purchasing documentation needed for TOC work	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with T. Pope to discuss and accrual generated for January relating to TOC work	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with D. Huston and B. Kilgore to discuss a testing item for expenditure test cycle	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Assisted S. Craig with the TOC for Payroll	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Performed TOC work for the Inventory cycle.	4.4			A1
Craig	Tashawna N.	TNC	Staff	9/19/2006	Saginaw - Agreed A8-Preliminary Scoping Schedule to June 2006 Worldwide Income Statement	1.0			A1
Craig	Tashawna N.	TNC	Staff	9/19/2006	Saginaw - Reperformed mgt's tests of controls for employee cost cycle	4.2			A1
Craig	Tashawna N.	TNC	Staff	9/19/2006	Saginaw - Reviewed PwC's test of controls for the employee cost cycle	3.8			A1
Ford	David Hampton	DHF	Staff	9/19/2006	Dayton - Reviewed management testing of AR reconciliations.	2.3			A1
Ford	David Hampton	DHF	Staff	9/19/2006	Dayton - Audited AR reconciliations.	2.6			A1
Ford	David Hampton	DHF	Staff	9/19/2006	Dayton - Audited Cash Reconciliations.	3.4			A1
Gerber	Katherine A.	KAG	Senior	9/19/2006	T&I - Consigned Inventory - 404/interim testing	1.4			A1
Gerber	Katherine A.	KAG	Senior	9/19/2006	T&I - Inventory testing (including selecting additional sample for RM price test)	1.6			A1
Gerber	Katherine A.	KAG	Senior	9/19/2006	T&I - tooling interim/404 testing	4.0			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Answering staff questions	1.1			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Communicating with client about open items	1.4			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Testing Financial Statement Close controls	1.7			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Testing Inventory controls	4.9			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: discussion with C. High, regarding procedures to obtain fluctuation explanations	0.2			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: spoke with N. Miller regarding income statement fluctuations for Packard	0.3			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard interim: received FedEx package from T. Wilkes with his open items documentation	0.3			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: call with D. Vogel, A/R Clerk, to walkthrough A/R reconciliations received for July	0.7			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: made copies of audited financial statements for joint ventures for M. Pritchard.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: reviewed management's testing for employee cost cycle to obtain plan of action for controls testing	1.2			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: updated A/R lead sheet and supporting documentation for A/R Interim testing	3.4			A1
Kearns	Matthew R.	MRK	Senior	9/19/2006	Time incurred meeting with PwC to discuss their internal control (SOX) testing	0.9			A1
Kearns	Matthew R.	MRK	Senior	9/19/2006	Time incurred performing SAS 65 testing on Financial reporting	1.6			A1
Kearns	Matthew R.	MRK	Senior	9/19/2006	Time incurred reviewing PwC's SOX testing binders	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with S. Sheckell to discuss/review various current Delphi issues including procedures to be performed over cash worldwide and matters related to the initial legal letter.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with E&Y tax team to discuss Q1/Q2 workpaper archiving to ensure all of the necessary workpapers are included in the archive.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with E&Y tax team to prepare for the de-brief meeting with J. Williams on 9/21.	1.8			A1
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Performed a general review of the Los Indios physical inventory observation.	1.7			A1
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Discussed the I/C inventory reserve and obtained confirmations from certain I/C locations.	2.7			A1
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Detail reviewed the Kokomo physical inventory observation.	2.8			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Reviewing the LSC work program.	0.1			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Review of the Chapter 11 work program.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Reviewing/updating the definite lived intangible assets work program.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Completion of the healthcare accrual accounting work program.	0.7			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Completion of the healthcare accrual work program.	0.7			A1

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Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent writing Union Accruals work program.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent writing warranty work program.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent completing the Worker's Comp worksteps.	1.3			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent reviewing the Pension and OPEB work program.	1.9			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent writing derivatives work program.	2.1			A1
Pacella	Shannon M.	SMP	Manager	9/19/2006	Discussion with Partner and Sr. Manager re: programmer access to production issue at GM.	0.2			A1
Peterson	Christopher A.	CAP	Manager	9/19/2006	Partial review of Hyperion independent testing with M. Stille.	0.6			A1
Peterson	Christopher A.	CAP	Manager	9/19/2006	Prepare summary document of review notes.	2.2			A1
Peterson	Christopher A.	CAP	Manager	9/19/2006	Update information used for review note document, including SAP comments.	3.4			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - discuss support and amort of tooling with Janice	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - trip to other Delphi location to obtain support from A. Cline	0.7			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - accruals testing	1.3			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - fixed assets review of mgts documentation.	2.4			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-discussing control testing questions with Audit Team.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-going over cash application and reconciliation testing with staff.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-helping staff to create AR Confirmation Letters	0.6			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-going over questions related to AR Confirmation procedures with Staff.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-detail reviewing AR Account Reconciliations.	2.8			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Planning - Consolidated-detail reviewing and revising the Significant Risks Template.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	9/19/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	8.5			A1
Reddy	Smitha Pingli	SPR	Manager	9/19/2006	Discussing SALT provision w/ C. Tosto.	0.3			A1

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Reddy	Smitha Pingli	SPR	Manager	9/19/2006	Reviewing provision schedules.	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	Worked on the AHG HQ SAS 65- Inventory Cycle	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	SAS 65 review of the Sandusky plant	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with M. Adams to discuss items on the open item List.	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with G. Hallek to discuss the PBC list, relating to Fixed Assets	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with K. Tremain regarding the PBC List for Investments and Asset Impairments	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with K. Wolfe to obtain data for the master file price changes.	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/19/2006	Discussion with J. Williams re: Audit Committee slides	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/19/2006	Research legal letter and other initial audit procedures topics	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/19/2006	Audit discussion regarding various audit planning matters	2.4			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Discussion of Hyperion items and questions with C. Peterson.	0.8			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Moving of Steering electronic evidence into aws and sig off.	0.9			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Completion of Hyperion testing, sign-off of evidence in AWS.	1.9			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Windows testing and documentation.	4.4			A1
Tau	King-Sze	KST	Senior	9/19/2006	Saginaw - Discussion with E. Marold regarding significant accounts that are applicable to Steering Division.	1.1			A1
Tau	King-Sze	KST	Senior	9/19/2006	Saginaw - Discussion with M. Hatzfeld and G. Imberger regarding audit approach, documents needed for team planning event, and topics that needed to be discussed for the TDPE.	1.9			A1
Threet	Crystal M.	CMT	Staff	9/19/2006	DPSS - Independent testing for revenue cycle.	7.2			A1
Threet	Crystal M.	CMT	Staff	9/19/2006	DPSS - Meet with R. Nedudar to discuss testing for XM Subsidy.	0.7			A1
Threet	Crystal M.	CMT	Staff	9/19/2006	DPSS - Reviewed employee cost cycle management.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with CSG regarding Delphi AC Book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with S. Siwik regarding revised org. chart for AC book.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Submission of Delphi AC Book to CSG online for formatting.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with A. Krabill and S. Sheckell regarding number of statutory audits by country.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Work on number of statutory audits by country for AC book.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with M. Biggs regarding Delphi 2006 Statutory Audit Instructions - Confirmation of Independence.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Preparation of Steve Sheckell Travel Details - France Closing Meeting for J. Hasse and T. Bishop per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Preparation of status meeting agenda per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with Y. Bain and B. O'Conner regarding Conference Room Reservation 9/25/06.	0.2			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Obtaining an understanding of the contracted warehouse reconciliation report.	0.5			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -API - Kokomo documentation.	1.4			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Reperformance of PwC shipment cutoff testing.	1.4			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Reperformance of PwC's testing of receipt cutoff testing.	1.5			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Testing of the book to physical entry for the month of June.	1.8			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Reperformance of PWC cycle count testing.	2.2			A1
Barber	Keith A.	KAB	Senior	9/20/2006	SAP/AR - Review of output created from test scripts for DPSS	1.9			A1

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Barber	Keither A.	KAB	Senior	9/20/2006	SAP/AR - Created scripts for DSSP testing	2.1			A1
Barber	Keither A.	KAB	Senior	9/20/2006	SAP/AR - Execution of tests scripts for DPSS	3.4			A1
Barwin	Kristen N.	KNB	Staff	9/20/2006	E&C - Review and reperform inventory cycle testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	9/20/2006	E&C - Review PwC testing of Fixed Assets	3.6			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	Corporate Interim - Call with A. Ranney to discuss cash application test of controls.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	Corporate interim - Call with N. Miller regarding TDPE	0.2			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	DPSS Interim - Call with A. Krabill regarding DPSS fixed asset testing approach.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	DPSS Interim - Call with J. Harbaugh regarding cash application to customer accounts & Plainfield inventory observation.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	E&S Interim - Call with E. Marold regarding cash application to customer accounts at E&S division.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	E&S Interim - Travel time to Kokomo, IN for E&S division interim testing visit.	3.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - E&C resolving questions with C. Davies	0.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - Packard-review documents provided for selections	1.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - T&I - review samples requested and updating spreadsheet	2.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - E&C documentation of samples included in workpapers.	3.5			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Assistend S. Craig with TOC testing for Employee Cost Cycle	0.2			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Travel time from Saginaw, MI.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Worked on independent TOC for revenue cycle	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Created copies of management's TOC to include in workpapers	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Performed TOC work on the inventory cycle	5.2			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Updated worldwide balance sheet	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Meet with client to attain documentation for interim work	1.1			A1

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Craig	Tashawna N.	TNC	Staff	9/20/2006	Saginaw - Reperformed mgt's test of controls for employee cycle	9.0			A1
Ford	David Hampton	DHF	Staff	9/20/2006	Dayton - Reviewed Credit memo testing by management.	1.2			A1
Ford	David Hampton	DHF	Staff	9/20/2006	Dayton - Audited Cash Reconciliations.	3.8			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Inventory for interim/404	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Answer fixed asset questions from K. Rassmussen.	0.6			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Investments - 404/interim testing	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Tooling interim/404 testing	0.6			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Prepaid interim/404 testing	1.4			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - accrued liabilities - 404/interim testing of reconciliation/account balances	4.3			A1
Harbaugh	James M.	JMH	Staff	9/20/2006	DPSS - Testing Inventory Controls	2.9			A1
Harbaugh	James M.	JMH	Staff	9/20/2006	DPSS - Testing Financial Statement Close controls	6.1			A1
Henning	Jeffrey M.	JMH	Partner	9/20/2006	Standing audit status meeting with J. Williams, D. Bayles, B. Thelen, et. al	1.4			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: associated E Lead and paper profile for interim work to worksteps in AWS	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: sent request of employees to M. Roberts, HR, to obtain timecards to test timecard approval	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: sent request to D. Vogel, to obtain July reconciliation of account 2210	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: sent request to T. Van Schalkwyk to obtain listing of employees with edit capabilities to the SAP HR application for Packard	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard interim: received fax from D. Vogel containing reconciliation of account 2210	0.3			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: received updated list of DGL user access for Packard from M. Whiteman	0.4			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: discussion with C. Jackson to obtain J1 analysis for Ohio operations for payroll controls testing	0.4			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: review open items list from D. Ford for expenditures cycle test of controls	0.4			A1

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Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: made selections for employee timecard approval testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: updated the financial statement close controls testing memo	0.6			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: spoke with T. Wilkes, ICC, to obtain listing of employees to test timecards and get help with pass by shipment testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: tied out invoice selections for expenditures cycle controls testing	0.9			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: updated E lead for new scoping requirements and results of A/R account reconciliation testing	1.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: updated the revenue test of controls memo	1.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: met with S. Bratberg to obtain supporting documentation for price master and customer master file testing	1.3			A1
Huffman	Derek T.	DTH	Senior	9/20/2006	SAP program change testing	0.9			A1
Huffman	Derek T.	DTH	Senior	9/20/2006	SAP testing closing meeting with D. Nguyen, D. Steis, R. Hale and S. Pacella	1.1			A1
Huffman	Derek T.	DTH	Senior	9/20/2006	SAP logical access testing	2.2			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Reviewing client assistance list items received from E&Y mgmt for independent and interim audit testing	0.8			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Time incurred assisting E&Y staff members with SAS 65 testing procedures	1.4			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Reviewing SAS 65 testing performed by E&Y staff members related to the PPE process	2.1			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Performing SAS 65 testing on the financial statement close process	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Preparation of information for the current Audit Committee book for the upcoming audit committee meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Preparation for corporate TDPE.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	DPSS - Status update with M. Boehm.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Call with M. Boehm to discuss E&S Texas physical inventory issues.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Preparation if schedule for Europe closing meetings.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Review of ESSC memo from B. Welsh discussing testin approach.	1.1			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Selected invoices from the 6/30/06 AR aging to confirm with customers.	2.1			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Performed a detail review of payroll test of contrc procedures.	2.3			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Met with PC&L and obtained documentation for accrued A/P invoices that were manually entered.	2.4			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Performed independent control testing of Employee Cost Control # 7.1.1-1 (employee time card review and approval)	2.7			A1
Martell	Michael A.	MAM	Executive Director	9/20/2006	Review of planning workpapers - closed cleared review notes from Kevin and I	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Review of derivatives documentation.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Review of the Corporate ASM attachment for significant risks.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Finalization of corporate work progams, and printing them for Sr. Manager's review.	1.2			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Preparation for the Corporate TDPE.	2.4			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Packard - Travel time to Warren, OH to work on the Packard engagement.	3.0			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - Filing documentation supporting the TDPE.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - Finalizing and filing T&I CRA conclusions.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - T&I interim status update discussions with K. Gerber and K. Rasmussen.	0.5			A1
Pacella	Shannon M.	SMP	Manager	9/20/2006	Closing Meeting with VEGA re: SAP testing procedures.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/20/2006	Review hours submitted for August to identify out of scope work.	1.2			A1
Pacella	Shannon M.	SMP	Manager	9/20/2006	Provide testing guidance to team to complete testing.	2.5			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - review of accruals	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - fluctuation explanations	0.8			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - review of FSCP review of mgt doc	1.3			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - tooling interim testing - rebills	1.7			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - investments interim testing	2.1			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton Interim-detail reviewing our reperformance of management's testing of AR Reconciliations.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton Interim-reviewing CAAT aging reports compared to SAP aging buckets.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton - Interim-discussing test of control questions wit audit team and PwC manager.	2.4			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton Interim-Detail reviewing the AR Confirmation Alternative Testing Procedures.	3.9			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Planning - Consolidated-discussing Pension/OPEB testing approach with other E&Y teams.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Quarterly Review-archiving all division aws files.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/20/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	9.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/20/2006	Coordinating badges w/ H. Aquino.	0.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	Coordination of E&C-AHG meeting.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	AHG - Review of the Anderson Plant Employee Cost Cycle SAS 65 Procedures	5.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	E&C - Met with M. Adams to discuss Account Reconciliation and the AR reserve and differences in account 2300 and 2311.	0.8			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	Update with B. Thelen regarding pre-approval and other coordination activities	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	Project status update meeting with J. Williams and B. Thelen	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	Finalize Audit Committee materials	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	International coordination	2.9			A1
Simpson	Jamie	JS	Senior Manager	9/20/2006	Discussion with A. Ranney regarding Dayton testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/20/2006	Review of journal entry CAAT results for DGL.	1.1			A1
Stille	Mark Jacob	MJS	Staff	9/20/2006	Discussion with S. Pacella around Windows testing and questions.	1.4			A1

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Stille	Mark Jacob	MJS	Staff	9/20/2006	Windows testing and documentation.	3.6			A1
Threet	Crystal M.	CMT	Staff	9/20/2006	DPSS - Reviewed employee cost cycle management testing.	8.6			A1
Threet	Crystal M.	CMT	Staff	9/20/2006	DPSS - Performed independent testing for expenditure cycle.	1.2			A1
Threet	Crystal M.	CMT	Staff	9/20/2006	DPSS - Revenue cycle independent testing for cash receipts.	0.3			A1
Tosto	Cathy I.	CIT	Partner	9/20/2006	Review walkthrough matrix.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Work on revisions to September AC book per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Coordination of print job through CSG for September AC book.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	AC book file recover with Help Desk, G. Curry and CSG.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Work on Estimate to Complete schedule per J. Simpson.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses for S. Reddy.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with T. Goodvich regarding network connections for S. Sheckell and S. Reddy.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Coordination of badge with S. Reddy.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with M. Whiteman, Delphi Help Desk and K. Barber regarding RTS Request for Mainframe Software.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with A. Krabill regarding Corporate TDPE - Location.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with M. Hatzfeld regarding Packard & E&C TDPE.	0.1			A1
Arnold	Nathan R.	NRA	Staff	9/21/2006	DPSS - Observing an cycle count inventory at the Cuneo Warehouse.	4.6			A1

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Arnold	Nathan R.	NRA	Staff	9/21/2006	DPSS - Preparation of a memo describing the inventory observation process at the Cuneo Warehouse.	1.1			A1
Arnold	Nathan R.	NRA	Staff	9/21/2006	E&S -Control testing for investments in affiliates/joint ventures (control B6.3.1.1)	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/21/2006	E&S -Tying the test counts from the Los Indios inventory observation to the tag control sheet.	0.9			A1
Barber	Keith A.	KAB	Senior	9/21/2006	DGL/JE - Meeting with engagement team to review updated tests results	0.7			A1
Barber	Keith A.	KAB	Senior	9/21/2006	DGL/JE - Updated results for DGL 141 documented and communicated	2.9			A1
Barber	Keith A.	KAB	Senior	9/21/2006	DGL/JE - Updated filters applied to DGL 141.	3.9			A1
Barwin	Kristen N.	KNB	Staff	9/21/2006	E&C - Begin Financial Statement Close Process	1.6			A1
Barwin	Kristen N.	KNB	Staff	9/21/2006	E&C - Review Inventory Walkthrough and gain better understanding of PwC noted exception for Excess & Obsolete control	2.8			A1
Barwin	Kristen N.	KNB	Staff	9/21/2006	E&C - Review and Reperform Inventory Cycle Test of Controls	3.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	Corporate Interim - Conference call with engagement seniors, managers, and senior managers to discuss TDPE scheduled for 9/25	0.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	DPSS Interim - Status update phone call with J. Harbaugh regarding DPSS interim testing.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	DPSS Interim - Call with A. Krabill and S. Sheckell to discuss Cuneo Warehouse cycle counts.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	DPSS Interim - Meetings with L. Augustine and D. Peebles to discuss Cuneo Cycle Count process and YTD results.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Discussed Los Indios inventory with N. Arnold and T. Six.	0.5			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of intercompany eliminations workpaper documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of prepaid expense and other current asset substantive workpapers.	1.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of payroll TOC documentation.	1.8			A1

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Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of AP substantive testing workpapers	2.1			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - Packard-questions resolved with J. Bell	0.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - Packard-review samples	1.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - customer masterfile testing-going through samples	1.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Travel time from Delphi plant in Dayton.	2.2			A1
Chamarro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Updated PBC listing, then created a status report	1.6			A1
Chamarro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Completed some workpaper documentation for management's test of controls	1.9			A1
Chamarro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Created team planning meeting binder	1.9			A1
Chamarro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Team planning meeting for Saginaw to discuss general audit	2.1			A1
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Created interim PBC listing	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Documented management's testing of controls for the fixed asset cycle	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with C. Tosto to address final signoff on Sarbanes audit workpapers for Q1 and Q2.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with J. Erickson and J. Hegelmann to clarify process for APB 23.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Discuss conclusions with C. Tosto.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Follow-up to obtain additional supporting workpaper exhibits for Sarbanes-Oxley documentation.	0.1			A1
Ford	David Hampton	DHF	Staff	9/21/2006	Dayton - Audited Cash reconciliations.	2.1			A1
Ford	David Hampton	DHF	Staff	9/21/2006	Dayton - Tested Cash Receipts (test of 25).	2.8			A1
Ford	David Hampton	DHF	Staff	9/21/2006	Travel time from Dayton, OH.	3.2			A1
Gerber	Katherine A.	KAG	Senior	9/21/2006	T&I - Fixed asset questions from intern	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/21/2006	T&I - AP - preparation of lead sheet, request PBC items from client	1.0			A1
Gerber	Katherine A.	KAG	Senior	9/21/2006	T&I - Accrued liabilities - 404/interim testing	6.2			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Discussion amongst team regarding testing strategy.	1.1			A1

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Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Communication with client regarding open items	1.3			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Obtaining necessary documents from client.	1.3			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Answering staff questions	1.6			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Substantively testing Physical Inventory	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	Preparation for interim ACS procedures with J. Harbaugh.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	E&C - conference call with M. Kearns and M. Rothmun to discuss status of interim audit procedures.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Q1 & Q2 - prepare workpaper reference index for workpaper files.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	404 - Meet with J. Erickson and L. DeMers re: APB 23 and how minority interest was handled on the rate reconciliation - walkthrough the journal entry and the apb 23 amount through rate rec process	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Q1& Q2 - Review workpapers for complete sign-off by all required signers.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Q1& Q2 - Organize files in preparation of archive.	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussion with C. Ferkow regarding process in place to conduct quarterly audit of employee data in payroll master files	0.3			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussed credit memo testing performed at Division HQ with D. Ford to compare with procedures completed at Dayton SSC.	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussed with N. Miller, results of A/I reconciliations, specifically related party reconciliations and how to conclude on the control	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussed with N. Miller, status of work at Packard	0.4			A1

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Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: updated payroll cycle test of controls memo for conclusion on design of control 7.3.1.1 regarding review of payroll master files	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: obtained copy of journal voucher FR334 from G. Naylor and discussed with M. Pritchard.	0.6			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: made selections to test users with edit capabilities to the HR application	0.7			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: tied out reconciliations of sub-accounts for account 2210 - Other Trade Sundry A/R	0.7			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard interim: updated financial statement close test o controls memo	0.7			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: footed and cross footed electronic version of A/R aging received from G. Naylor for July	0.8			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: updated E lead workbook for accounts receivable interim testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: continued tie out of for expenditures cycle testing started by D. Ford.	1.2			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: created memo discussing procedures to test controls for the employee cost cycle	1.8			A1
Imberger	Guido	GI	Senior Manager	9/21/2006	Saginaw - team planning event, topics related to the aud work to support the audit report on Delphi's 10k.	1.4			A1
Kearns	Matthew R.	MRK	Senior	9/21/2006	Preparing SAS 65 testing on the FSC process	2.1			A1
Kearns	Matthew R.	MRK	Senior	9/21/2006	Reviewing SAS 65 testing performed by E&Y staff member	6.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Conference call with E&Y corporate team to discuss the corporate TDPE.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Preparation of materials for the corporate TDPE.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	DPSS - Call with M. Boehm and S. Sheckell to discuss Cueneo cycle count issues.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	DPSS - Call with M. Boehm to discuss Cueno cycle count process issues.	0.7			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Conference call with E&Y Mexico regarding scope of the annual audit.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Update with S. Sheckell regarding the tax process.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Meeting with J. Williams, J. Erikson, C. Tosto and L. Demers to discuss the Company's interim and annual tax process and revisions to it.	2.4			A1
Marold	Erick W.	EWM	Senior	9/21/2006	E&S - Organized interim and substantive testing workpapers and logged them into AWS and filled accordingly.	2.3			A1
Miller	Nicholas S.	NSM	Manager	9/21/2006	Bi-weekly meeting with the SOX validation team and PwC for a status update.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the prepaids audit documentation.	1.2			A1
Miller	Nicholas S.	NSM	Manager	9/21/2006	Team meeting to discuss the Corporate TDPE.	0.6			A1
Pacella	Shannon M.	SMP	Manager	9/21/2006	Status call with J. Simpson to discuss TSRS status and upcoming TDPE.	0.8			A1
Pacella	Shannon M.	SMP	Manager	9/21/2006	Assist team with open items/questions for testing.	2.6			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - review mgt documentation asset impairment	0.3			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - accruals test of controls	0.6			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - client correspondence follow-up.	0.7			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - tooling - review of managements documentation	2.0			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-discussing system aging process with client.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-reviewing management's Validation program for reasonableness.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-discussing testing approach for controls at Dayton with staff.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-detail reviewing AR confirmation alternate procedure testing.	2.3			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-travel time from Dayton.	2.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/21/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	8.8			A1

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Reddy	Smitha Pingli	SPR	Manager	9/21/2006	Review of SALT provision workpapers.	1.1			A1
Reddy	Smitha Pingli	SPR	Manager	9/21/2006	Discussion w/ C. Tosto and J. Hegelmann re: SALT provision.	1.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/21/2006	Coordination of Badging & internet access issues	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	Update of the AHG Meeting List	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	Review of the AHG SAS 65 Wichita Falls Plant	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	AHG - SAS 65 Review of the Saginaw Plant	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	E&C - Met with C. Bush regarding the PBC List for the Inventory cycle-unclear items and requested several Excel-Sheets.	1.5			A1
Sheckell	Steven F.	SFS	Partner	9/21/2006	Attend Audit Committee planning meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/21/2006	Discuss DPSS inventory topics with team	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Conf. call with N. Miller, M. Boehm, A. Ranney, E. Marold and A. Krabill to discuss corporate TDPE.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Discussion with A. Krabill regarding staffing matters.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Meeting with A. Kulikowski, J. Volek, S. Herbst S. Brown, A. Krabill to discuss 404 testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Conference call with A. Krabill and E&Y Mexico team to discuss 404 testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Discussion with S. Sheckell regarding initial legal letter.	0.2			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Discussion with K. Barber and E. Marold regarding journal entry testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Preparation of email to M. Loeb regarding initial legal letter.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Conf. call with S. Pacella to discuss status of TSRS testing.	1.2			A1
Stille	Mark Jacob	MJS	Staff	9/21/2006	Review of managements testing of Hyperion and Global Network for Operating System testing.	1.4			A1
Stille	Mark Jacob	MJS	Staff	9/21/2006	Documentation of Windows testing.	1.9			A1
Tau	King-Sze	KST	Senior	9/21/2006	Saginaw - Updated the CRA.	0.6			A1
Tau	King-Sze	KST	Senior	9/21/2006	Saginaw - Conference call with S. Pacella.	0.9			A1

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Threet	Crystal M.	CMT	Staff	9/21/2006	DPSS - Completed employee cost cycle management testing.	4.7			A1
Threet	Crystal M.	CMT	Staff	9/21/2006	DPSS - Completed review of expenditure cycle management testing.	3.6			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Discussion with S. Reddy scope of work to perform for contingent tax reserve for SALT issues and etr analysis and timing.	0.6			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Sign off on 404 workpapers for qtrly processes	0.7			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Sign off Q1/Q2 papers.	0.3			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Review revisions to walkthrough docs for qtrly workpapers.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Deliver final AC book to T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Coordination of final print for September AC book.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with N. Miller regarding Updated Budget - Time to Complete (Corporate).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with J. Simpson regarding Updated Budget - Time to Complete Info.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with Spain regarding Question on Open client and engagement process.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with M. Sakowski regarding Updated MAC Address for D. Ford.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Additional correspondence with M. Hatzfeld regarding Packard & E&C TDPE.	0.1			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Contacting inventory personnel about open items	0.7			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Independent testing of control B6.3.1.1 for investments in subsidiaries.	1.6			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Preparing a list of open items and organizing and moving all workpapers for the last day of interim testing for the next month.	1.7			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Travel from Kokomo, IN.	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	9/22/2006	SAP/JE - Discussion with internal audit on appropriate FTP access.	1.4			A1
Barber	Keither A.	KAB	Senior	9/22/2006	SAP/JE - Execution of updated SAP extract for company code 1440.	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/22/2006	E&C - Review Delphi Policy for inventory processes	0.8			A1
Barwin	Kristen N.	KNB	Staff	9/22/2006	E&C - Document reperformance of financial statement close process control testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	9/22/2006	E&C - Review PwC work on financial statement close process	3.6			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Discussed Los Indios inventory with R. Hofmann	0.2			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Discussed 3rd quarter/interim PBC request list with M. McWorter and M. Wilkes.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Review of Prepaid Expense, Accrued Liabilities, and Payroll TOC documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Review of FSCP TOC documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Review of inventory TOC documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Return travel time from Kokomo, IN.	3.7			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Meet with Renee to discuss warranty accrual	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Travel time roundtrip to Saginaw, MI.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Followed-up on open items for expenditures for reperformance of managements testing	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Meet with D. Gustin, AR to discuss TOC testing	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Performed independent testing on expenditures	1.9			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Performed independent testing of controls for revenue	3.1			A1
Craig	Tashawna N.	TNC	Staff	9/22/2006	Saginaw - Requested populations and supporting documentation for independent testing of controls	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/22/2006	Saginaw - Reviewed and reperformed management's tes of controls for employee cost cycle	4.2			A1
Ford	David Hampton	DHF	Staff	9/22/2006	Dayton - Audited Cash Reconciliations.	3.2			A1
Ford	David Hampton	DHF	Staff	9/22/2006	Preparing schedules for planning meeting.	1.9			A1
Harbaugh	James M.	JMH	Staff	9/22/2006	DPSS - Clearing review notes from manager.	1.1			A1
Harbaugh	James M.	JMH	Staff	9/22/2006	DPSS - Substantively testing inventory costing.	2.2			A1
Harbaugh	James M.	JMH	Staff	9/22/2006	DPSS - Substantively testing of Physical Inventory	4.7			A1
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - start combining AS 109 training participant list with trial balance list.	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: packed up files and cleaned up audit room	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: received population of pass-by shipments from G. Naylor.	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: sent AWS sync to M. Pritchard.	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: sent our selection for pass-by shipment to G. Naylor	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: sent request to G. Naylor to obtain supporting documentation for pass-by shipments	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: discussed which files need to be taken back to Troy with M. Pritchard and N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: received fax from M. Roberts with employee timecards for employee cost cycle controls testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: updated employee cost cycle controls testing memo	0.4			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: tied out employee timesheets received from M. Roberts, HR.	0.8			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: Travel time from Warren, OH.	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Meeting with A. Ranney to discuss TDPE materials.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Edits to the inherent risks in the corporate aws file.	4.5			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Responses to international teams on various annual audi questions.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Call with D. Kelly to discuss the tax meetings with the Company on 9/21.	0.8			A1
Marold	Erick W.	EWM	Senior	9/22/2006	Corporate TDPE planning conference call.	0.6			A1
Marold	Erick W.	EWM	Senior	9/22/2006	Journal entry testing discussion with J. Simpson and K. Barber.	1.2			A1
Marold	Erick W.	EWM	Senior	9/22/2006	E&S - Discussion with Mexico's finance manager regarding the Los Indios warehouse.	1.4			A1
Marold	Erick W.	EWM	Senior	9/22/2006	E&S - Travel time from Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - status update meeting with C. Zerull and F. Nance.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - Finalize review of PwC expenditures testing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - Travel time from Warren, OH returning from the Packard location.	3.0			A1
Pacella	Shannon M.	SMP	Manager	9/22/2006	Prepare Delphi Budget to Actual for August and review hours charged by team.	2.2			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - update open items to discuss with Chris.	0.1			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - meeting with client at other Delphi location (with Chris)	1.1			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - accounts receivable test of control testing review	1.2			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - a/r interim testing review	1.6			A1
Ranney	Amber C.	ACR	Senior	9/22/2006	Planning - Consolidated-getting an update from team as to planning items that need to be completed	0.8			A1
Ranney	Amber C.	ACR	Senior	9/22/2006	Planning - Consolidated-creating AWS guidelines to distribute to all teams	1.2			A1
Ranney	Amber C.	ACR	Senior	9/22/2006	Planning - Consolidated-preparing documents for the Corporate TDPE	5.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/22/2006	T&I - Performing interim procedures and tests of controls for T&I	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	AHG - Met with M. Kokic to discuss Q2 AR Reserve and built up	0.6			A1

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Rothmund	Mario Valentin	MVR	Staff	9/22/2006	Drafted a summary memo for AHG Interim Testing	1.0			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	AHG - Update of the B7 Employee Cost walkthrough	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	AHG - Update of the B2 Inventory Management Walkthrough	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	Set up a meeting for E&Y-E&C	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/22/2006	Discussion with S. Kihn regarding journal entry testing for Corporate.	0.3			A1
Simpson	Jamie	JS	Senior Manager	9/22/2006	Discussion with A. Krabill regarding inherent risks.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Revenue-cycle AR Reconciliation.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Review of management testing	0.7			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Meet with F. Wan to discuss independent sample selections for Expenditure cycle	0.4			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Performed independent testing for revenue recognition	2.2			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Met with Diane for employee cycle costing inquiries	0.3			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - worked on AR receivable reconciliations for interim procedure	1.1			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - worked on AR Analytics (interim)	1.2			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - worked on PBC listing for interim	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/23/2006	Review of Corporate substantive audit program.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/24/2006	Correspondence with M. Hatzfeld and N. Miller regarding Packard TDPE proposed timing.	0.1			A1
Buzzacco	Amanda L.	ALB	Staff	9/24/2006	Travel time to Dayton.	2.3			A1
Harbaugh	James M.	JMH	Staff	9/24/2006	DPSS - Reviewing Employee Cost Cycle Control Testing	0.8			A1
Harbaugh	James M.	JMH	Staff	9/24/2006	DPSS - Reviewing Revenue Cycle control testing	1.1			A1
Harbaugh	James M.	JMH	Staff	9/24/2006	DPSS - Reviewing Expenditure cycle control testing	1.8			A1
Pacella	Shannon M.	SMP	Manager	9/24/2006	Send EMEA What If Tool testing documentation to Delphi SOD Team, per their request.	0.3			A1

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Pacella	Shannon M.	SMP	Manager	9/24/2006	Review Steering testing documentation.	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/24/2006	AHG - Finalized documentation on the SAS 65 Testing of Controls.	1.6			A1
Simpson	Jamie	JS	Senior Manager	9/24/2006	General review of derivative walkthrough workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/24/2006	Review of inherent risks for planning meeting.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with S. Sheckell and E. Slazinski regarding Audit Committee - Plane Itinerary/Details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with J. Simpson and CSG regarding final PDF and the Word doc for the Delphi ACR.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Obtain and deliver AC books for S. Sheckell and K. Asher.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Work on ARMS estimate to complete schedule per J. Simpson.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Update contact list for new Argentina contact per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with D. Huffman and M. Sakowski regarding Delphi Network Access Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Update team contact list for J. Hegelmann.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with J. Hasse and S. Sheckell regarding FIN 48 Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with N. Miller regarding Packard TDPE invite list.	0.2			A1
Asher	Kevin F.	KFA	Partner	9/25/2006	Attend corporate team directed planning event	4.9			A1
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Employee Cost Reperformanace and Document	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Workpaper referencing for SAS 65 Inventory, documented and entered into AWS	2.8			A1
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Review Employee Cost Cycle for SAS 65	3.4			A1

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Boehm	Michael J.	MJB	Manager	9/25/2006	Planning - Consolidated - Revision to AWS file required as a result of TDPE conducted on 9/25	0.6			A1
Boehm	Michael J.	MJB	Manager	9/25/2006	Planning - Consolidated - Preparation of materials related to TDPE.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/25/2006	Planning - Consolidated - Participated in TDPE in which audit approach, control testing approach, risk assessments, staffing, budget, etc. were discussed.	7.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - T&I-review A/R request items received by R. Hamilton	0.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Customer masterfile testing-questions with B. Gessaman.	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Customer masterfile testing- documentation	1.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Review of PwC work.	1.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Packard-A/R confirm questions with J. Bell	2.8			A1
Cash	Kevin L.	KLC	Partner	9/25/2006	Review of ITGC working papers	3.8			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Travel time to Saginaw, MI.	0.5			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Saginaw - Reviewed open items for PBC:Expenditures and followed-up with L. Irrer accordingly.	1.2			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Saginaw - worked on TOC for AR	1.3			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Created PBC listings printouts by area to discuss with specific client personnel	0.8			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Meet with B. Beam to discuss AR to DGL Reconciliation for interim	0.9			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Worked on interim procedures for AR	1.1			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Created audit pockets for all independent testing workpapers	1.1			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Updated PBC listing for 6/30 interim accounts	1.7			A1
Craig	Tashawna N.	TNC	Staff	9/25/2006	Saginaw - Updated PBC listing for M. Hatzfeld	2.8			A1
Craig	Tashawna N.	TNC	Staff	9/25/2006	Saginaw - Reperformed Management's test of controls for the Employee Cost Cycle	5.2			A1
Ford	David Hampton	DHF	Staff	9/25/2006	Packard - Communicating request list for fixed assets with client	0.6			A1
Ford	David Hampton	DHF	Staff	9/25/2006	Packard - Analysis of client prepared rollforward.	2.1			A1

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Ford	David Hampton	DHF	Staff	9/25/2006	Packard - Fixed asset account reconciliation documentation.	3.1			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Inventory Cycle - Instructions for staff and answering questions	1.2			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Prepaid - Interim/404 testing	1.2			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Expenditure Cycle - instructions for staff performing work and answering of questions	1.6			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Investments - 404/Interim testing	3.1			A1
Harbaugh	James M.	JMH	Staff	9/25/2006	DPSS - Testing Financial Statement Close Process controls	2.8			A1
Harbaugh	James M.	JMH	Staff	9/25/2006	DPSS - Testing Inventory Cycle controls	2.9			A1
Harbaugh	James M.	JMH	Staff	9/25/2006	DPSS - Reviewing Expenditure cycle control testing	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/25/2006	TDPE meeting with K. Aser, S. Sheckell, J. Henning, N. Miller, J. Simpson, M. Boehm, and A. Krabill.	8.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Complete marriage of FAS 109 lists.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Send FAS 109 list along with e-mails of all training details accumulated to C. Tosto and D. Kelley.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Merge FAS 109 attendance list with attendee list provided by Delphi and request from Delphi information on participant (i.e. session date and responsibilities).	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Send draft of combined attendance list to C. Plummer to complete missing data.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	9/25/2006	Review of Audit Committee materials	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/25/2006	Attend Corporate Team Directed Planning Event	4.9			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: dialed-up to check e-mail since we have not been provided internet connection at Division HQ	0.6			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: discussed question for one selection for the price testing for inventory testing with K. Gerber.	0.6			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: went through listing of inventory reconciliations to determine which reconciliations meet our scope for testing	0.8			A1

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Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: Met with K. Gerber to discuss documentation received for inventory cycle and discuss interim substantive worksteps	1.4			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: review management's narrative for the inventory cycle to become acquainted with the process and the division	1.4			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: completed raw materials price testing for inventory interim substantive testing	3.3			A1
Kearns	Matthew R.	MRK	Senior	9/25/2006	E&C - Assisting E&Y staff member with reviewing SAS 65 testing	2.3			A1
Kearns	Matthew R.	MRK	Senior	9/25/2006	E&C - Reviewing inventory mgmt's testing of the inventory process at E&C	2.6			A1
Kearns	Matthew R.	MRK	Senior	9/25/2006	E&C - Reviewing work performed by E&Y staff members regarding SAS 65 testing	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2006	Revisions to the corporate AWS file from corporate TDPE.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2006	Preparation for the corporate TDPE.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2006	Attend Corporate TDPE.	7.1			A1
Marold	Erick W.	EWM	Senior	9/25/2006	TDPE - Corporate. Discussions included NSJE testing, CRA, substantive audit procedures, and staffing.	6.1			A1
Miller	Nicholas S.	NSM	Manager	9/25/2006	Preparation for the Corporate TDPE.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/25/2006	Attend Corporate TDPE.	7.7			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2006	T&I - Reviewing & testing management's of AP Reconciliations.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2006	T&I - Reviewing previous Expenditure cycle work.	3.0			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2006	T&I - Footing AP Spreadsheet	3.2			A1
Ranney	Amber C.	ACR	Senior	9/25/2006	Planning - Consolidated-attending the corporate team directed planning event.	8.9			A1
Rasmussen	Kyle M.	KMR	Intern	9/25/2006	T&I - working on fixed assets work at Interim	8.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	AHG - Payroll control review of one additional control	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Walked the staff person through the control framework and the Delphi E&Y audit program	1.1			A1

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Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Met with C. Bush to go through documents provided	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Met with M. Kloss to go through Inventory Open Items, such as the inventory backflush and the impact on FG, WIP and RM	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Started reviewing the work performed on the SA: 65 Inventory Cycle	2.3			A1
Saimoua	Omar Issam	OIS	Staff	9/25/2006	E&C - Performed a SAS 65 on E&C management testing of the revenue cycle for some of the manual and automated controls	5.1			A1
Sheckell	Steven F.	SFS	Partner	9/25/2006	Attend corporate team directed planning event	6.8			A1
Simpson	Jamie	JS	Senior Manager	9/25/2006	Preparation for Corporate team planning event.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/25/2006	Participation in team planning meeting for Corporate.	7.3			A1
Stille	Mark Jacob	MJS	Staff	9/25/2006	Review of Hyperion walkthrough comments by M. Martell.	0.4			A1
Stille	Mark Jacob	MJS	Staff	9/25/2006	Windows testing and documentation	1.6			A1
Stille	Mark Jacob	MJS	Staff	9/25/2006	Clean-up of review notes for Steering testing.	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	9/25/2006	Preparation and review of materials for IT executive update meeting.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	9/25/2006	Update meeting with K. Cash on all IT outstanding activities and details.	1.2			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with M. Rothmund regarding physical inventory on Sat 9/30/06	0.1			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with S. Craig regarding AR confirmation procedures.	0.2			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with Marie (Delphi Fixed Asset clerk) regarding the CIP additions schedule and the CIP process.	0.2			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with D. Chamarro regarding the AR reconciliation.	0.6			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with S. Craig on fixed assets testing of control.	0.4			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Reviewing inventory instructions booklet that is given by Delphi to employees who are counting inventory on 9/30/06.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	9/25/2006	Saginaw - Discussion with B. Prueter to obtain inventory summary by plants, by part in dollar values, and inventory instructions.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Performed review of two-way match.	1.3			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Prepared the mail merge template for AR Confirms.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Reviewed cash receipts for AR confirmations.	0.3			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Performed procedures on cash receipts	0.5			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Procedures on XM subsidy	1.7			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Met with analyst to discuss questions on work papers	0.6			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Performed independent test on expenditure cycle	4.4			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Met with g/l analyst and M. Bowers to discuss overshipment documentation and other questions.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Hatzfeld regarding schedule/budget.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with J. Simpson and N. Miller regarding schedule/budget.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for M. Hatzfeld.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for L. Schwandt.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with T. Manire regarding Audit Committee - Updated Plane Itinerary for S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Meeting and arrangements for L. Schwandt for first day at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Hatzfeld. regarding Packard TDPE proposed timings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of Conference Rm. Rqst. (Troy) for 10.5.06 for Packard TDPE.	0.2			A1